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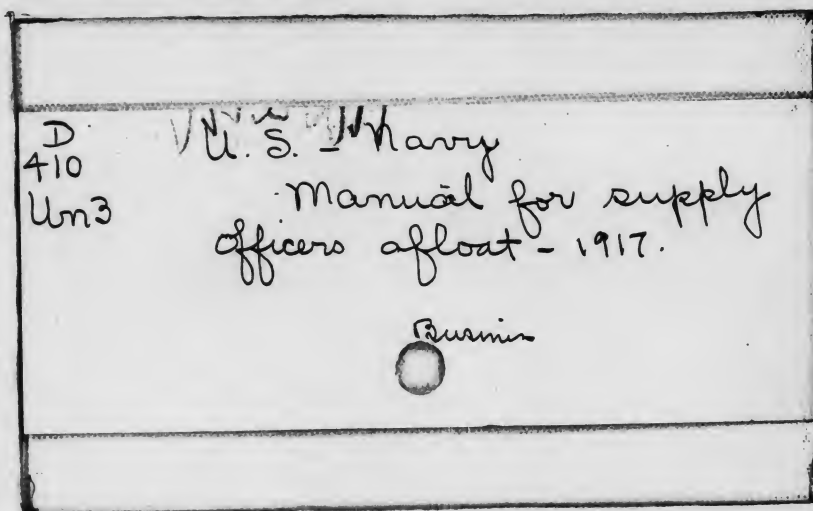
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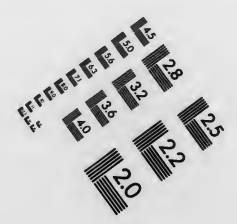
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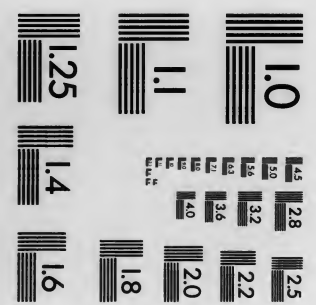
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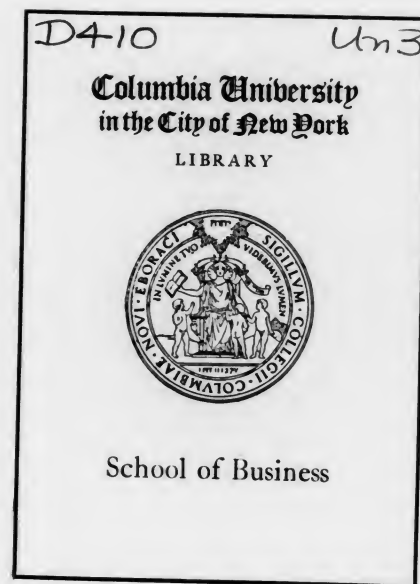
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MANUAL  
FOR  
SUPPLY OFFICERS AFLOAT  
UNITED STATES NAVY  
—  
1917





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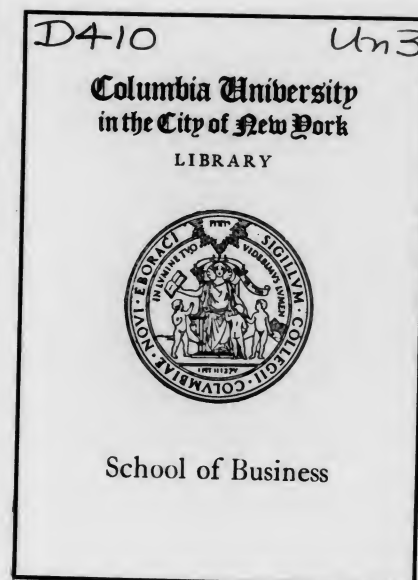
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**MANUAL**  
**FOR**  
**SUPPLY OFFICERS AFLOAT**

UNITED STATES NAVY

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**1917**



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1918

NAVY DEPARTMENT,  
BUREAU OF SUPPLIES AND ACCOUNTS,  
Washington, 24 May, 1917.

1. This edition of the Manual for Supply Officers Afloat supersedes the edition of 22 September, 1913.
2. Navy Regulations and Naval Instructions cited herein include Navy Department Circular of Changes No. 9, dated 14 February, 1917.
3. The citations from and references to S. and A. Memoranda, which where necessary have been modernized, include No. 192, dated 1 March, 1917. References to S. and A. Memoranda are indicated thus: S. A. M., with page number. The reference 1-S. A. M. denotes the series ending 1 September, 1905.
4. Decisions of the comptroller, if published in S. and A. Memoranda, are referred to by date. Where referred to thus: 14 Comp. 328, the reference denotes the volume and page of the "Decisions of the Comptroller of the Treasury," published by the Treasury Department.
5. Report all errors and omissions to Bureau of Supplies and Accounts.

SAMUEL MCGOWAN.

Approved:

JOSEPHUS DANIELS,  
*Secretary of the Navy.*

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## MANUAL FOR SUPPLY OFFICERS AFLOAT.

### CHAPTER I.

#### THE SUPPLY OFFICER OF A SHIP.

##### Section 1.—GENERAL DUTIES.

1. "The supply officer of the ship shall be the senior officer of the Pay Corps attached thereto, except as provided elsewhere in these regulations; and he shall be the head of the supply department of the ship." (N. R. 3022.)

2. **Fiscal duties.**—"The supply officer of a ship is the officer ordered to duty aboard such ship in charge of the accounts of the personnel, of the purchasing of stores and material for the ship, and of the disbursement of funds in connection with the general operation of the ship." (N. R. 3021.)

3. **Supply duties.**—"The supply officer of the ship shall also have charge of the accounts and the custody of all supplies and equipage not issued for use, except coal, ammunition, Marine Corps and medical stores." (N. R. 3041.)

4. **Commissary duties.**—"The supply officer of the ship shall also have charge of the general mess and of the ship's store." (N. R. 3061.) "If there be no officer of the Pay Corps attached to the ship, the commanding officer shall detail an officer to administer the general mess." (N. R. 3062.)

5. **Miscellaneous duties.**—Battle station will be assigned to the supply officer by the commanding officer. (See par. 102.)

Duties as officer in charge of supply division, see paragraph 102.

Duties with landing force, see paragraph 391 et seq.

Duties in connection with the instruction of enlisted men, see General Order 63, December 16, 1913. See also Manual for Instruction of Enlisted Men in Supply Department Duties Afloat.

6. **Assistants.**—An officer of the Pay Corps acting as assistant to another officer is responsible for the proper performance of such duties as may be assigned him, but can not relieve the senior from responsibilities laid upon the latter by law and regulation. (See par. 92.)

7. **Authority.**—"Officers of the staff shall, under the commanding officer, have all necessary authority within their particular departments for the due performance of their respective duties, and they shall be obeyed accordingly by their subordinates." (N. R. 1007-1.)

"They shall not, by virtue of rank and precedence, have any additional right to quarters, nor shall they have authority to exercise command, except in their own corps \* \* \*; nor shall they take precedence of their commanding officer; nor shall they take precedence of the aid or executive of the commanding officer while executing the orders of such commanding officer on board of the vessel or at the station to which he is attached; nor shall they be exempted from obeying the lawful commands of officers of the line who may be charged by proper authority with the details of military duty incident to the naval service." (N. R. 1007-2.)

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"Officers of the Staff Corps of the Navy shall on all occasions be treated with the same respect as officers of corresponding rank in the line not in command, under like circumstances. Their legal rank carries with it the same personal dignity and is to receive, in all respects, the same consideration. If they are at any time subordinated, for any purpose of organization or duty, to the exercise of authority delegated by law to their juniors in actual rank, it is for reasons growing out of the necessities of military service, operating alike on all officers of both line and staff under like circumstances and subject to the same conditions applicable to all. The right of military command and to additional quarters is restricted by law." (N. R. 1062-c.)

8. **One officer always on duty.**—"When there are two or more officers detailed for engineering duty, including chief machinists and machinists, or two or more medical, supply, or marine officers attached to a ship, at least one of each branch in which there are two or more officers shall always be on board and ready for duty unless otherwise authorized, under special circumstances by previous permission from the commanding officer." (N. R. 3708-6.)

9. **Regulations, orders, etc.**—Every officer should acquaint himself with the provisions of the Navy Regulations and Naval Instructions relating to the government of the Navy, the administration of the Navy Department, of the fleet and of ships, instructions for officers in general, etc., with the provisions of Navy Department general orders, the Uniform Regulations, the Fleet Regulations, and other regulations and instructions as enumerated in paragraph 43 (f).

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## Section 2.—DUTIES IN CONNECTION WITH OTHER OFFICERS.

21. "Commanding officers of vessels of war and of naval stations shall take precedence over all officers placed under their command." (N. R. 1061.) "The commanding officer is the military and administrative official under whose direction the duties of a supply officer afloat are performed, and his orders are mandatory. Communications from and to higher authority are transmitted through him. In general, his signature must appear on accounts and returns as evidence of his approval." (See pars. 136 and 674.)

The approval of the commanding officer is sufficient for action by the supply officer. "When ordered by his commanding officer to make an expenditure of money or stores which an officer of the Pay Corps believes to be illegal or contrary to regulations, the latter shall state in writing the grounds on which he objects to obeying the order, and request that the order be reiterated in writing. On the receipt of such order the expenditure shall be made." (N. R. 4300.) (See par. 665.)

"Every officer in charge of a department has the general right, at all proper times, to communicate and confer directly with the responsible commanding officer concerning any matter relating to his department; and his duty to do so is absolute whenever he thinks it necessary for the good of his department or of the service." (N. R. 1064.)

Before the departure of a commanding officer who is being relieved the commuted ration account for the cabin mess and sales of provisions thereto should be settled, and necessary signatures obtained covering transactions approved by the officer detached.

"Officers commanding vessels of the Navy \* \* \* are hereby authorized to administer oaths for the purposes of the administration of naval justice and for other purposes of naval administration. (Act of Mar. 3, 1901.)" (N. R. 1536-1.)

22. **An officer acting in command.**—"Should the officer regularly ordered to command a ship be absent, disabled, relieved from duty, or detached without relief, the command shall devolve upon the line officer next in rank regularly attached to and on board the ship, until relieved by competent authority, or the regular commanding officer returns." (N. R. 2001-1.)

"An officer succeeding temporarily to command has the same authority and responsibility as the regular commanding officer, but he shall make no change in the existing general orders, organization, or other permanent dispositions, and shall endeavor to have the routine and other affairs of the ship carried on the same as usual." (N. R. 2001-2.)

23. **Executive officer.**—"It is the intent of these regulations to constitute the executive officer the direct representative of the commanding officer in maintaining the military and general efficiency of the ship, and to this end it is provided that he shall be the line officer next in rank to the commanding officer. As such representative, and in order that he may properly perform the duties imposed upon him, all heads of departments and other officers and all enlisted men on board ship shall consider themselves as under his orders, as the aid or executive to the commanding officer, in all that pertains to the operation and maintenance of the ship and to the preservation of order and discipline on board; and all communications in regard to ship duty intended for or issued by the commanding officer shall be transmitted through the executive officer, except where the contrary is specifically laid down in these

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regulations. While the course of procedure laid down in this paragraph is necessary in order that the executive officer may properly carry out his duties, it is not intended that this regulation shall be so construed as to prevent any head of department from having free access to the commanding officer in regard to matters connected with the duties of his department." (N. R. 2201-3.)

"The executive officer has no authority independent of the commanding officer, from whom his orders shall be considered as emanating, and the details of duty hereinafter laid down shall be regarded as in execution of the orders of the commanding officer. (Art. R. 1063.)" (N. R. 2202-1.)

"While executing the orders of the commanding officer he takes precedence over all other officers." (N. R. 2202-2.)

"All parts of the ship shall be open to the inspection of the executive officer, and he shall make such inspections as the commanding officer may direct." (N. R. 2209.)

"If detached, absent, disabled, placed under arrest, suspended from duty, or otherwise rendered incapable of performing the duties of his office, his duties shall devolve upon the line officer next in rank below him attached to and on board of the ship (exclusive of such as may be restricted to the performance of engineering duty only.)" (N. R. 2201-2.)

24. Heads of departments are responsible for such property carried on the books of the supply officer as is in their custody. Their requirements as to the procurement, issue, and survey of material for their departments are communicated to the supply officer. They are authorized to examine stores held for issue by the supply officer.

"The commanding officer shall see that, pursuant to changes in the detail of officers, there is always an officer in charge of every department by detailing one; and that the regulations for turning over property when officers are transferred are strictly complied with." (N. I. 1322.)

The commanding officer should be requested to direct heads of departments, on assuming duty as such, to verify all equipage charged to their departments.

25. "The first lieutenant is the construction officer of the ship, and is the head of the construction department of the ship. He shall have charge of all equipage, equipment, stores, and supplies under the cognizance of the Bureau of Construction and Repair, except those pertaining to electrical machinery, that are issued for use by the supply officer of the ship." (N. R. 2303.)

"The first lieutenant shall be responsible for the cleanliness, good order, efficiency, and neat and trim appearance of the ship as a whole, and of all parts thereof; and he shall have the necessary authority, as the representative of the commanding officer, to enable him to carry out his duties in this respect." (N. R. 2302-1.)

"All parts of the ship for the care and cleanliness of which he is responsible shall be open to his inspection, and he shall make such inspection as the commanding officer may direct." (N. R. 2302-3.)

"He shall make frequent inspections of all mess gear and stores of the crew, and of all mess tables, cooking utensils, galleys, chests, and lockers." (N. R. 2302-4.)

"He shall also carefully examine all equipage, equipment, stores, and supplies under his charge, and shall report to the commanding officer any defects or deficiencies that he may discover. For purposes of inspection, and as directed by the commanding officer, he shall at all times have access to such equipment, stores, and supplies as have not yet been issued for use by the supply officer of the ship." (N. I. 1502-2.)

26. "The navigating officer is the officer detailed by the department to perform the navigation duties, and is the head of the navigation department of the ship." (N. R. 2401-1.)

"The navigating officer shall be responsible for the care and good order of the steering gear in general and of the compartments occupied by the steering

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machinery (except the steam steering engine), the interior of the conning tower and chart house, navigator's office and storerooms, and all instruments, aids, or apparatus directly or indirectly connected with the navigation of the ship." (N. R. 2402.)

"The navigating officer shall perform similar duties in connection with outfit and supplies under his charge as are prescribed for the first lieutenant in I, chapter 13." (N. I. 1609.) (See par. 25.)

Duty in connection with ship's library, see paragraph 305, libraries.

27. "The gunnery officer of a ship is the officer detailed by the department to have supervision over and be responsible for the entire ordnance equipment, and is the head of the gunnery department of the ship." (N. R. 2501-1.)

"He shall have charge of all material and articles of outfit pertaining to the Bureau of Ordnance that have been issued for use by the supply officer of the ship, except as provided for in article R 2621 (2) [Art. I 2311 (6).]" (N. R. 2502-2.)

"The gunnery officer shall perform similar duties in connection with the outfit and supplies under his charge as are prescribed for the first lieutenant in I, chapter 13." (N. I. 1702-1.) (See par. 25.)

28. "The engineer officer of the ship shall be detailed as such by the department, and he is the head of the engineering department of the ship." (N. R. 2806-1.)

"He shall have charge of all material stores, supplies, and articles of outfit pertaining to the entire electrical outfit of the ship that have been issued for use by the supply officer of the ship." (N. R. 2807-4.)

"For the purposes of inspection, and as directed by the commanding officer, he shall have access to such engineering equipage, equipment, stores, and supplies, and to similar articles pertaining to the electrical outfit as have not yet been issued for use by the supply officer of the ship." (N. I. 2001-4.)

"The engineer officer of the ship shall perform similar duties in connection with the outfit and supplies under his charge as are prescribed for the first lieutenant in I, chapter 13." (N. I. 2002.) (See par. 25.)

29. "The medical officer of a ship is the head of the medical department of the ship. He shall have charge of all material and stores aboard under the cognizance of the Bureau of Medicine and Surgery." (N. R. 2951.)

"The medical officer shall inspect as to their quality all fresh provisions delivered to the ship; this duty may be delegated to a junior medical officer." (N. I. 2113-1.) He is authorized to inspect the provisions for the crew, and the preparation of food for the crew, and to make reports thereon to the commanding officer.

"The medical officer shall accompany the first lieutenant on his weekly inspection of living spaces, holds, and storerooms." (N. I. 2115.)

The quarterly surveying officer for provisions is customarily a medical officer. (See par. 246.)

30. The marine officer of the ship shall keep the rolls of the enlisted men of the marine detachment, submitting them to the supply officer for payment as provided in paragraph 861, et seq.

"The marine officer of the ship shall have charge of and be accountable for the arms, accouterments, and clothing belonging to his detachment." (N. I. 3633-1.)

31. Officers of divisions "shall be responsible for the care and preservation of all ordnance material, stores, supplies, and articles of outfit issued to their divisions." (N. R. 2621-2.)

"All work done by the ship's tailor shall be submitted to the division officer concerned for inspection, and approved before it is accepted or any payment made therefor." (N. I. 1826-2.)

Division officers are required to furnish signed inventories of the effects of deceased men or deserters who were in their divisions. (See par. 794.)

(Clothing requisitions, see par. 433.)

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32. The officer of the deck will furnish, under the executive officer, facilities for handling stores. "When stores or supplies for the ship come alongside, the officer of the deck shall report the fact to the executive officer and notify the officer in whose charge they belong. He shall notify the medical officer of the ship when fresh provisions for the general mess come alongside." (N. I. 1802-1.) "In the case of fresh provisions or stock for the ship's store, the officer of the deck or his relief, or the junior officer of the watch (preferably the former) shall inspect as to quantity, and a medical officer as to quality." (N. I. 4482-1.)

"When boats, tenders, or lighters come alongside with stores, he shall have them cleared, and at the same time exercise due diligence to prevent the introduction of prohibited articles." (N. I. 1802-2.)

"He shall see that all articles to be sent away from the ship are carefully stowed in the boats or vessels receiving them so as to prevent injury." (N. I. 1802-3.)

33. (Chief) warrant officers.—"The chief boatswain or boatswain of the ship shall critically examine all boatswain's stores and spare articles received, and shall report any defect or deficiency of which he may become cognizant at any time." (N. I. 2301-1.)

"He shall be accountable for the condition of all the equipment and stores of his department in use; and, for purposes of inspection, as directed by the commanding officer, he shall have access to such equipment and stores as are not yet issued for use by the supply officers of the ship." (N. I. 2301-2.)

"He shall exercise a careful supervision over the expenditure of his stores, exert himself to the utmost to prevent any waste or loss, and see that all issues are applied to the purpose intended. He shall be responsible for articles issued from storerooms for use with the intention of being returned." (N. I. 2301-3.)

"The chief gunner or gunner assigned to ordnance duty shall perform the same duties in relation to ordnance stores and spare articles as are, in Article I 2301, assigned to the boatswain in relation to the boatswain's stores; also, such other duties as may be assigned him." (N. I. 2311-1.)

"He shall be accountable to the gunnery officer for the condition of the armament and for the ordnance equipment and stores in use. For purposes of inspection and as directed by the commanding officer, he shall have access to such ordnance equipment and stores as are not yet issued for use by the supply officer of the ship." (N. I. 2311-4.)

"He shall not draw ordnance stores from the supply officer of the ship nor issue them for use without authority from the gunnery officer." (N. I. 2311-5.)

"The gunner assigned to electrical duty shall perform the same duties in relation to electrical stores and spare articles as are assigned in Article I 2301, to the boatswain in relation to the boatswain's stores, and such other duties as may be assigned him." (N. I. 2316-1.)

"He shall be accountable to the electrical officer for the condition of the electrical plant and for the electric equipment and stores in use. For inspection and other purposes, as directed by the commanding officer, he shall have access to such electrical equipment and stores as are not yet issued for use by the supply officer of the ship." (N. I. 2316-3.)

"He shall not draw electrical stores from the supply officer of the ship nor issue them for use without authority from the electrical officer." (N. I. 2316-4.)

Chief machinists and machinists "shall perform the same duties in relation to steam engineering stores and spare articles as are, in I 2301, assigned to the boatswain in relation to equipment stores." (N. I. 2321-1.)

Chief carpenters or carpenters "shall perform the same duties in relation to construction stores and spare articles as are, in Article I 2301, assigned to the boatswain in relation to equipment stores." (N. I. 2331-1.)

"The chief sailmaker or sailmaker shall perform similar duties in relation to sailmakers' stores and spare articles as are, in Article I 2301, required of the boatswain, for boatswain's stores." (N. I. 2341-1.)

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### Section 3.—DUTIES CONTINGENT ON PERSONAL STATUS.

41. Ordered to duty afloat.—A supply officer should take with him to his new duty, or send by official mail, all retained vouchers and papers pertaining to accounts not yet settled by the auditor, and such of the official books and documents enumerated in paragraph 43 (f) as are in his possession.

If not relieving another officer, requisition for money should be submitted to the Paymaster General.

42. Relieving.—(Ship fitting out, see par. 71.) Transfers from an officer of the Pay Corps detached from duty to his relief will embrace the following items:

Money, see paragraph 631 (c).

Provisions, clothing, ship's store and maintenance stores, see paragraph 230. General supply stores, see paragraph 304.

Pay-roll accounts, see paragraph 811.

Ship's store profits, see paragraph 474.

Blank bills of exchange, see paragraph 553.

Deposit books, see paragraph 745.

"Whenever an officer in charge of a department is ordered detached from a ship during a cruise, the commanding officer shall require the officer so ordered to make a thorough inspection of the material of the department in company with his relief, and, upon the completion thereof, to submit jointly with his relief a report on the condition of the parts of the ship, machinery, and equipment of the department, with particular reference to any defects or deficiencies discovered. In the event of any disagreement between the officers as to the conditions discovered, the commanding officer shall take appropriate steps to ascertain the actual conditions, and, if necessary, the responsibility therefor. He shall forward the report to the department. Should lack of time or other circumstances prevent the two officers making the inspection in company, the incoming head of department shall be required to make the inspection and report as soon as possible after taking charge." (N. R. 2051.)

43. Entering upon duty afloat.—A supply officer entering upon duty afloat should promptly open the pay rolls and all other accounts, make a careful inspection of the condition of his department, and carry out the following instructions:

(a) *Plant*.—Storerooms, offices, safes, galley, bakeshop, etc., should be thoroughly inspected and unsatisfactory conditions immediately taken up in writing. Deficiencies in maintenance equipment should be requisitioned for.

(b) *Personnel*.—Deficiencies in complement should be requested filled.

(c) *Money*.—If necessary, requisition should immediately be submitted for money. (See par. 541.)

Numerical check symbol should be obtained from the Treasurer of the United States (see par. 618) and blank checks requisitioned for (see par. 616.)

Signatures should be furnished to the Treasurer of the United States and depositaries in the vicinity if not already on file (par. 615.)

(d) *Stores*.—Necessary provisions, clothing, and general supply stores should immediately be requisitioned (par. 171 et seq.). Stores in bad condition or obsolete should immediately be surveyed (par. 241 et seq.).

(e) *Accounts and records* of enlisted men should be verified.

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(f) *Books, pamphlets, and blanks* should be inventoried, and request submitted for any deficiencies in the following list:

Name.	Where procurable.
Navy Regulations and Naval Instructions.....	Navy Department.
Navy Department general orders.....	Do.
Manual for Supply Officers Afloat.....	Bureau of Supplies and Accounts.
Standard Stock Catalogue.....	Do.
Navy Classification of Accounts.....	Do.
List of Accounting Numbers for Appropriations, Ships, and Stations (Bulletin No. 1).	Do.
Accounting Bulletins.....	Do.
Annual Report of Paymaster General.....	Do.
Fleet Regulations.....	Commander in Chief.
Ship Regulations.....	Commanding officer.
Yard Regulations (when at a yard).....	Do.
Decisions of Comptroller of the Treasury.....	Bureau of Supplies and Accounts.
Bureau of Supplies and Accounts Memoranda.....	Do.
Transportation Instructions.....	Bureau of Navigation.
Schedules of contract rates.....	Do.
Regulations for Naval Auxiliary Service.....	Do.
Landing Force.....	Do.
Manual for Instruction of Enlisted Men in Supply Department Duties Afloat.....	Supply officer, navy yard, Washington, D. C.
Pay Tables.....	Do.
Digest of appropriations.....	Bureau of Supplies and Accounts.
Army Distance Tables.....	Do.
Quarterly provision contracts.....	Appropriate supply officer ashore.
Coal contracts.....	Bureau of Supplies and Accounts.
Classification of Navy stores and material.....	Do.
Index to specifications.....	Do.
List of standard articles.....	Do.
Catalogue of stationery.....	Do.
Navy Register.....	Bureau of Navigation.
List of S. & A. Forms (Bulletin No. 2).....	Bureau of Supplies and Accounts.
Blank checks.....	Treasurer of the United States.
Blank bills of exchange.....	Navy Department.
Other necessary blanks.....	Supply officer, navy yard, Washington, D. C.

44. Acting as fleet, squadron, or division paymaster.—“Officers will be designated by the Navy Department, after consultation with commander in chief, as \* \* \* fleet paymaster.” (N. R. 1826-1.)

“When not designated by the department, the senior \* \* \* supply \* \* \* officer in the fleet may be detailed by commander in chief to act as \* \* \* fleet paymaster \* \* \*.” (N. R. 1826-2.)

“No member of the staff shall make an official inspection or examination on board any ship other than the one to which he is attached, except upon a written order from the commander in chief, which shall be presented to the commanding officer of the ship about to be inspected or examined.” (N. R. 1828.)

“The \* \* \* fleet paymaster \* \* \* shall examine and pass upon all requisitions of ships of the fleet for the stores pertaining to their (his) respective departments that require approval of the commander in chief.” (N. I. 1121-1.)

The fleet paymaster “shall forward through the commander in chief all official reports, communications, and returns, whatever their destination, except correspondence with the Treasury Department” and his accounts and returns. (N. I. 1121-2.)

“The fleet paymaster shall, when directed, carefully examine into the condition of all stores and supplies, the accounts and money in charge of any officer of the Pay Corps attached to any ship of the fleet, his method of performing technical duties, and generally satisfy himself as to the care, zeal, and atten-

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tion shown by such officer. He shall make a written report of the result in detail to the commander in chief and shall not fail to state therein if there is any evidence of neglect of duty on the part of such officer.” (N. I. 1123-2.)

“He shall, when directed, make special examination into the performance of commissary duties by the supply officer of any ship, the condition of the general mess thereof, and of the storerooms, galley, and bakeshop. Such inspection of storerooms shall include all such rooms in charge of any officer of the Pay Corps attached to the ship.” (N. I. 1123-3.)

“Whenever he deems it important, he shall make to the commander in chief any suggestions or reports, in writing, concerning supplies for the fleet, or for the promotion of efficiency, uniformity, and economy among the officers of the Pay Corps of the fleet in the performance of their official duties.” (N. I. 1123-4.)

“He shall keep an account of the supplies at naval depots and other places of deposit within the limits of the commander in chief's command and of the amount of provisions and clothing in the cruising ships of the fleet.” (N. I. 1123-5.)

“Under the direction of the commander in chief, he shall negotiate bills of exchange and procure supplies of money for the fleet. He shall pay out the same only on orders and requisitions duly approved.” (N. I. 1123-6.) (See also par. 551 et seq.)

“His accounts as fleet paymaster shall be kept separate from those of the flagship. Money and other supplies procured for the fleet shall not be used for the flagship, except upon approved requisitions, in the same manner as supplied to other ships.” (N. I. 1123-7.)

“He shall make such purchases for the fleet and under such conditions as may be prescribed by the commander in chief, subject to the provisions of the Navy Regulations and Naval Instructions.” (N. I. 1123-8.) (Public bills for same, see par. 72.)

“He shall, in conjunction with the officers of the personal staff specially designated to supervise such material, keep careful account of the stores in the hands of the supply officers of the ships of the fleet, and of requisitions therefor and surveys thereon.” (N. I. 1123-9.)

“He shall give careful attention to the supplies and other material for the use of the fleet which are carried aboard the supply ships attached thereto, and shall advise the commander in chief as to the reception, preservation, and issue thereof, and of requisitions therefor and surveys thereon; and in so doing he shall act in conjunction with the officers of the personal staff specially designated to supervise the material in question.” (N. I. 1123-10.)

45. Inspecting or being inspected.—(See also par. 44.) “An inspection of the accounts of supply officers of ships shall be made quarterly. In every case check books shall be examined and the cash balance on hand verified. In ships attached to a fleet or squadron, the inspection shall be made by the senior officer of the Pay Corps of the fleet or squadron at such times during the quarter as the commander in chief or squadron or division commander may direct, or by the general inspector of the Pay Corps in home ports, when directed. When a ship is separated from the commander in chief or squadron or division commander for more than one quarter, the cash balance on hand shall be verified by a board of two officers in the presence of the commanding officer. The inspection of the accounts of the senior officer of the Pay Corps shall be made, when practicable, by such other officers of the Pay Corps of the fleet or squadron as the commander in chief or squadron or division commander may designate; or when no other officer of the Pay Corps is available for such duty, the cash balance on hand shall be verified as prescribed for a ship separated from the commander in chief.” (N. I. 4861-2.)

“The reports of inspection shall show the balances on hand appearing on the last quarterly account current that has been forwarded to the department; the receipts from all sources and the expenditures, as substantiated by vouchers, from the date on which the balances were taken to the date of inspection, in-

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clusive; the cash on hand, as shown by actual count; and the balances on deposit. The report shall be presented on the general inspector's report of inspection or on the quarterly account current and promptly forwarded to the department." (N. I. 4861-5.)

"Officers visiting a command in the performance of any official duty connected therewith shall report to the commanding officer." (N. R. 1512.)

"Commanding and other officers shall afford facilities for the officers specified in article I 4861 to inspect the accounts of officers of the Pay Corps." (N. R. 1531.)

"Postal and money-order funds shall be kept [by the Navy Mail Clerk] separate from and independent of each other. The records of each shall be regularly inspected by the supply officer each month immediately after pay day and at least once between these regular monthly inspections, on an irregular or 'surprise' date, the inspection to include a verification of the cash balance and a complete audit of all vouchers." (Par. 6, G. O. 235, Sept. 28, 1916.)

"The report of inspection, covering the period from date of last inspection to date of report, is to be forwarded through the commanding officer to the postmaster, New York, N. Y., on Form No. 3271, furnished by the Post Office Department." (Par. 7, G. O. 235, Sept. 28, 1916.)

46. Under suspension or arrest.—"Whenever a commanding officer, commandant, or other senior officer orders an officer of the Pay Corps under suspension or arrest, he shall take possession of the safe and of the keys of the storerooms under the charge of such officer, and shall immediately cause a seal to be placed on the safe in the presence of the officer suspended. The senior officer present shall immediately thereupon direct a board, consisting of at least three officers, to take an inventory of the money, papers, clothing, provisions, and small stores in charge of such officer; shall take such steps in regard to other stores under the charge of the officer concerned as may be practicable for the purpose of safeguarding the interests of the Government, of the officer relieved, and of such officer as may be then or later ordered to take charge thereof, without unduly interfering with the progress of work, and shall appoint a suitable person to take immediate charge thereof, who shall be present at such inventory." (N. R. 1420-1.)

"Should the officer of the Pay Corps concerned be released from suspension or arrest and restored to duty, the senior officer present shall, in the same manner and under the same conditions as stated above, cause a second inventory of the money, papers, clothing, provisions, and small stores to be taken, and the officer restored to duty shall be held responsible only for the money and stores then on hand, as thus ascertained. The officer in question and the person appointed to take charge shall both be present when the above inventories are taken, and they shall each be furnished with copies of the same." (N. R. 1420-2.)

"Whenever in either of the above cases the senior officer present deems it impracticable to have an inventory taken of the stores, he shall furnish the officers concerned with a certificate to that effect." (N. R. 1420-3.)

"If the officer restored to duty after temporary suspension is satisfied with the vouchers for expenditures of all kinds furnished by the officer who has acted in his stead, he shall state the fact in writing, which will relieve the officer who has so acted from rendering accounts to the Auditor for the Navy Department and to the Navy Department." (N. R. 1420-4.)

"Before an officer of the Pay Corps under suspension or arrest is taken permanently from the ship or station to which he has been attached he shall be allowed a reasonable time in which to close his books and complete his vouchers; and no books or vouchers necessary to the perfect settlement of his accounts shall under any circumstances be taken from his personal charge unless absolutely necessary for the public interest, in which case a detailed receipt for the same shall be furnished him by the person appointed to take charge of, or to relieve him from his duties." (N. R. 1420-5.)

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47. Death, disability, or unauthorized absence.—"In case of the death, unauthorized absence, mental or physical incapacity as determined by competent medical authority, of any officer of the Pay Corps on duty, or if necessary to relieve him from duty for any other cause, the commanding officer of the ship or station shall immediately take possession of the safe and of the keys of the storerooms of such officer, and report all the facts in the case to the senior officer present. The latter shall, without delay, direct a board of officers to take an inventory of the papers, money, and stores then on hand; and shall appoint a suitable person to take charge of the same, and to perform the duties of such officer of the Pay Corps until otherwise directed by competent authority. (Art. R. 1420.)" (N. R. 3006-1.) (See par. 46, Suspension or arrest.)

"The senior officer present shall also appoint another suitable person to complete the vouchers, transfer the accounts, close up the books, and to have the custody of the same and of all papers necessary to the complete settlement of the account of such officer of the Pay Corps, and to be responsible for their proper transmission to the department." (N. R. 3006-2.)

"Both the above-named appointees shall be present when the above inventories are taken, and shall be furnished with copies thereof; which copies, duly certified, shall be considered satisfactory vouchers for the money and stores thus ascertained to be on hand." (N. R. 3006-3.)

"If an officer of the Pay Corps unable to settle his accounts shall, while of sound mind, have nominated in writing the person to be selected to have custody of the books, vouchers, and other papers, and to complete accounts as above mentioned, the senior officer present shall, unless manifestly contrary to the public interest, conform to such nomination, and shall inform the department without delay of his entire action in the matter; but nothing in this paragraph shall apply to an officer of the Pay Corps relieved from duty for misconduct." (N. R. 3006-4.)

"When the office of paymaster or assistant paymaster becomes vacant, by death or otherwise, in ships at sea, or on foreign stations, or on the Pacific coast of the United States, the senior officer present may make an acting appointment of any fit person, who shall perform the duties thereof until another paymaster or assistant paymaster shall report for duty. (Sec. 1381, R. S., and Art. R. 4403.)" (N. R. 3007.)

"Any person performing the duties of paymaster or assistant paymaster in a ship at sea by appointment of the senior officer present in case of vacancy of such office, as provided in Article R 3007, shall be entitled to receive the pay of such grade while so acting. (See 1564, R. S.)" (N. R. 4403.)

48. Death, resignation, or removal—Outstanding checks.—(See pars. 624 and 629.)

49. Detachment from cruising ship.—(Transfers, see par. 42; Returns, see par. 957; Ship going out of commission, see par. 81.)

50. Personal accounts on detachment.—"When an officer of the Pay Corps is detached from duty involving accounts with the Treasury Department, and is ordered to his home in the United States, and directed to settle accounts, his personal account shall be forwarded to the Auditor for the Navy Department with his final returns, and shall not again be taken up, either by himself or another officer of the Pay Corps, except under authorization from the auditor." (N. R. 4419-1.)

"When an officer of the Pay Corps is detached from duty involving accounts with the Treasury Department and is at once ordered to similar or other duty, his personal account may be taken up by himself or another officer of the Pay Corps upon presentation of certificate to the fact that all public funds have been properly deposited or transferred; this certificate shall accompany the returns to the auditor." (N. R. 4419-2.)

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"When detached from duty which does not involve accounts with the Treasury Department, authorization from the auditor for the transfer of the personal account of an officer of the Pay Corps is unnecessary." (N. R. 4419-3.)

51. **Settling accounts.**—Not more than 20 days are allowed for settlement of accounts, beginning on the day following date of arrival at place directed, which date must be certified to by the supply officer. (See par. 902.)

"Only the time actually necessary, not exceeding 20 days, should be allowed, and the supply officer and his clerk should be required to show that they were actually engaged in settling accounts during the period for which pay and commutation of quarters is claimed." (Comp. Dec. Feb. 7, 1914.) Certificate to this effect should be made by the supply officer in the form of an indorsement on his orders.

A supplementary account current and schedule of disbursements must be rendered to cover the disposition of funds retained for expenses of self and clerk. (See pars. 631c, 632.)

"An officer ordered to his home to settle accounts while so engaged is entitled to commutation of quarters. (41 Ct. Cls. 31; Dec. 18, 1905.)" (N. R. 4512-3.)

An officer under orders to settle accounts who is permitted to select the place for the performance of such duty does not, by virtue of being given the choice of such place, lose his right to commutation of quarters. (Comp. Dec. June, 26, 1906.)

The fact that an officer voluntarily settled accounts while en route from one station to another does not entitle him to commutation of quarters while thus en route. (Comp. Dec. Sept. 12, 1906.)

An officer who settled accounts at a place other than the one designated in his orders loses thereby his right to commutation of quarters. (Comp. Dec. Sept. 19, 1906.)

An officer is entitled to commutation of quarters while settling accounts with the Navy Department, although his accounts with the Treasury Department had been transmitted to the auditor. (Comp. Dec. Nov. 30, 1906.)

An officer is entitled to commutation of quarters while settling accounts, even though he is on sick leave, if he performs that duty in obedience to specific orders. (Comp. Dec. June 25, 1907.)

Commutation of quarters may be credited on the roll at the following rates: Pay officer with rank of commander, \$72 per month; rank of lieutenant commander, \$60 per month; rank of lieutenant, \$48 per month; rank of lieutenant (junior grade), \$36 per month; rank of ensign, \$24 per month.

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#### Section 4.—DUTIES CONTINGENT ON STATUS OF VESSEL.

71. **Fitting out.**—"Upon joining a ship fitting out, the officer of the Pay Corps shall carefully examine the pay office, storerooms, and other spaces allotted for the stowage of provisions and supplies in his charge, and shall report in writing to the commanding officer their capacity and any defects or deficiencies in their arrangement." (N. I. 2202.)

"After going into commission, and as soon as practicable after the receipt of the crew on board, the commanding officer shall take the necessary steps to verify the service records and descriptive lists of the crew. The executive officer, with the medical and supply officers, shall constitute a board for that purpose; the board shall correct all errors found in the description of the men, also errors in dates and spelling, and shall note those who appear physically defective; a list of these corrections shall be submitted to the commanding officer for his approval. Copies of the corrections made shall be transmitted by the commanding officer to the Bureau of Navigation. The same precautions shall be observed whenever men are received on board." (N. I. 1303.)

"Before leaving the navy yard the commanding officer shall require the supply officer to report to him in writing if all the stores as laid down in the allowance books have been received, and what defects or deficiencies, if any, exist in the matériel or personnel under his immediate supervision. He shall then report to the Navy Department (Division of Material) the condition of the ship, her outfit, and equipment." (N. I. 1304-4.)

Provisions may be put aboard a ship fitting out before the supply officer reports, as provided in paragraph 333.

"Clothing and small stores shall not be put on board before the supply officer reports for duty." (N. I. 4408.)

72. **In the fleet.**—"When purchases have been made by the fleet, squadron, or division paymaster, the dealers' bills, after certification by the fleet, squadron, or division paymaster as to their correctness, shall be forwarded to the vessel concerned for preparation of the public bills by the supply officer thereof. When the public bills have been properly certified as to receipt and inspection, they shall be forwarded to the flagship for payment. Such bills shall not be approved by the commanding officer of the vessel concerned." (N. I. 4483-5.)

Procurement of funds, see paragraph 541; Bills of Exchange, see paragraph 551 et seq.

73. **Flagship.**—(See par. 44.)

74. **Tender to torpedo or submarine flotilla.**—(See also par. 82; Requisitions, see par. 184h; Forty-five days for general supply returns, see pars. 321-1, 322-1; Ship's store profits, see par. 473.)

"The tenders shall be the bases of the flotillas and divisions, all accounts, except as provided in Article I-4424 (15), as well as stores, provisions, and spare parts, being kept on board the tenders. The supply officers of the tenders shall also be the supply officers of the torpedo vessels or submarines which those ships serve." (N. R. 230-5.)

"A general supply system similar to that prescribed in Article I-4423 for vessels carrying officers of the Pay Corps shall be operated, as prescribed in this article, for torpedo craft and submarines." (N. I. 4424-1.) (See also G. O. 322.)

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"In place of an allowance of supplies by items, quarterly money allotments will be prescribed for torpedo craft and submarines, against which the supply officer of the tender or stationary base shall charge the value of all supplies as drawn. A statement of these money allotments for the several vessels of the Navy will be published from time to time in Navy Department General Orders." (N. I. 4424-2.)

"These allotments are exclusive of expenditure for fuel, water, and lubricating oil, which may be used as required, and also of ammunition, battery, and torpedo supplies, and explosives, which are covered by a standard allowance." (N. I. 4424-3.)

"Vessels not in full commission or reserve during the full period of allowance will be entitled only to a pro rata of the above allotment, corresponding to the time in commission or in reserve." (N. I. 4424-4.)

"The allotments are not cumulative, and any undrawn balance remaining in one allowance period shall not be added to the allotment for the succeeding quarter." (N. I. 4424-5.)

"The items and quantities of supplies shown on the type allowance lists as furnished to torpedo vessels are intended to be used in conjunction with the money allotments as a guide for supply officers in assembling the stores on board the tender or at the stationary base, and for commanding officers as indicating the supplies so carried and the approximately proper consumption of each item for the given period." (N. I. 4424-6.)

"A six months' supply of such supplies, based upon the quantities stated in the type allowance lists, shall be considered an approximately correct quantity to be carried by the tender or at the stationary base." (N. I. 4424-7.)

"Stores shall be carried on board the tender or at the stationary base for general issue to vessels on stub requisitions. Such stores will be requisitioned by, invoiced to and accounted for by the supply officer under Naval Supply Account, Title X (general equipage and consumable supplies), and the Ordnance Account (s. o.), Title X (technical ordnance equipage and consumable supplies)." (N. I. 4424-8a.)

"Requisitions for supplies not appearing on allowance books of any department on board are in excess, shall be so designated and must bear an explanation as to the necessity for submitting them." (N. I. 4424-8b.)

"The approval of an in excess requisition does not increase the allotment. Supplies procured on such authority shall on issue be charged to the regular allotment unless a request for an increase in allotment, as provided in paragraph 12, has been submitted and approved." (N. I. 4424-8c.)

"When the issue of supplies carried on the allowance books would involve an overexpenditure of the allotment, they shall not be covered by in excess requisition, the use of which is restricted to articles not carried on the allowance lists, but by request for increased allotment, as prescribed in paragraph 12." (N. I. 4424-8d.)

"Ammunition, ammunition details and ammunition containers delivered to the tender shall be invoiced to the gunnery officer under the Title X ordnance account (g. o.); if delivered directly to vessels of the flotilla they shall be invoiced by supply officers ashore to commanding officers as a direct charge to Title C. All other consumable supplies shall pass through the Title X books of the tender and when issued shall be charged by the supply officer to Title C under the appropriation concerned, and, unless not so chargeable, against the allotment of the ship's department. No accounting for the supplies will be required aboard the vessels to which issued, except as provided in Article I 4424 (13)." (N. I. 4424-8e.)

"The vessels shall carry only sufficient stores for their immediate needs, the number of days being determined by the flotilla commander, 15 days being considered sufficient for ordinary duty." (N. I. 4424-8f.)

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"If toward the close of a quarter, when only a small balance under the current quarterly allotment may be available, a vessel is required to proceed on an extended trip and will be away from tender, yard, or other source of supply, necessary stores may be taken on board. In this event, the current quarter will be charged with the full amount available, and the succeeding quarter obligated for the value of the additional stores received. Special reference to cases of this character will be made on reports of expenditures of the vessel for the quarters concerned, showing the amount of the allotment for the succeeding quarter to be obligated. The reports will indicate the necessity for such action." (N. I. 4424-8g.)

"Supplies in excess of those called for by the allowance books of the flotilla may be carried on board the tender or at the base, at the discretion of the flotilla commander." (N. I. 4424-9.)

"When at the base or in the presence of the tender supplies for torpedo vessels shall be drawn from such base or tender only, unless when at a navy yard in the presence of the tender the flotilla commander considers it advisable to allow supplies to be procured from the supply officer of the yard. In such cases, and in emergencies when the boat is absent from the tender or base, supplies may be drawn from a yard or vessel on requisitions approved by the senior officer present, the necessity for such requisitions being explained thereon and the tender or base to which the supplies are to be invoiced being indicated. Whenever issues of consumable supplies are thus made (other than of ammunition, ammunition containers and ammunition details) by other than the supply officer of the tender or base, the issuing officer, whether ashore or afloat, shall obtain memorandum receipts from the commanding officer and invoice the supplies direct to the supply officer of the tender or base, as may be appropriate, accompanying the invoice by the memorandum receipt of the commanding officer. Copy of the invoice shall be immediately forwarded to the commanding officer of the vessel receiving the supplies. The supply officer of the tender or base will treat such invoices in exactly the same manner as for supplies drawn by him and issued to torpedo vessels except that it will be unnecessary to take up such items on his stock cards or stock ledger. Care shall be taken to make appropriate charges against the allotments concerned." (N. I. 4424-10.)

"In cases where supplies are transferred to other vessels from torpedo vessels upon which the money allotment system is in operation, a copy of the receipt obtained shall be forwarded to the supply officer, who will treat it as a returned material stub, taking the values up in the proper stores account as a credit to the proper allotment and will charge the proper allotment of the vessel to which the stores were transferred or, if the vessel is not in the flotilla, invoices will be prepared accordingly." (N. I. 4424-11.)

"When the limit of an allotment has been reached, the commanding officer may apply to the bureau concerned for a special increase to cover needs for the remainder of the quarter. No vessel shall be permitted to exceed her quarterly money allotment under any circumstances while communication with the bureaus concerned is possible. In making request for an additional allotment, the vessel will either furnish a list of the articles desired or give sufficient reason for making such request." (N. I. 4424-12.)

"At the expiration of each quarter a priced returned material stub marked 'Memorandum' shall be negotiated by each commanding officer concerned, enumerating by items and classes the supplies remaining on hand which have been charged to the Title C allotment. This stub shall operate to reduce the issues for the quarter concerned and its value shall be included in the class balances in store as of the last day of the quarter, though not to be taken up by items on the stock ledger. A corresponding issue and charge shall simultaneously be made as of the succeeding quarter. This transaction will be on paper only and no supplies actually returned to store will be listed on the memorandum stub." (N. I. 4424-13.)

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"Equipment and supplies are intended for the use of the torpedo vessel, as required, and not for any one department on board." (N. I. 4424-14.)

"Equipment on board torpedo craft shall be requisitioned by, invoiced to, and accounted for by heads of departments under Title B, a separate balance sheet being rendered for each of the five departments. Equipment on board submarines shall be requisitioned by, invoiced to, and accounted for by the supply officer of the tender or base in the same manner prescribed for ships operating directly under the general supply system (arts. I 4423 (13), (14), (15), and (16), 4853 and 4854)." (N. I. 4424-15.) (See par. 184h.)

"Torpedo vessels whose books are not kept at a base or on board a tender shall account for stores as prescribed in Article I, 4851-(1)." (N. I. 4424-16.) (See par. 82.)

"Commanding officers of flotillas and divisions shall report on January first and July first of each year, whether changes in the allowance or equipment or the allotment for supplies for the vessels under their command are necessary or desirable." (N. I. 4424-17.)

**75. Supply ship.**—"When a supply steamer of the Navy is detailed to carry freight in quantity the public freight of the ship shall be supplied through the supply officer of the yard where the ship is being loaded. Stores that are to go by a supply steamer, and which are not prepared and invoiced by the supply officer, shall be delivered to him with the proper invoices by the shippers. Stores belonging to the Medical Department and to the Marine Corps shall be delivered in care of the supply officer and the invoices therefor transmitted through him." (N. I. 4624-1.)

"The supply officer of the supply steamer shall, under the direction of the commanding officer, be charged with the details of stowage and general supervision of cargo. He shall notify the supply officer, through the proper channels, when the vessel is ready to take freight and specify the order in which it is to be stowed." (N. I. 4624-2.)

"Supply officers of supply steamers shall receipt, subject to verification, for the contents of all packages as shown by the invoices. Discrepancies found when the packages are finally opened shall be subject to an investigation by a duly appointed board [of survey, see par. 241 et seq.], as provided by Article I 4626, and the consignee shall adjust his books accordingly." (N. I. 4624-3.)

"The officer receiving stores by shipment shall indorse such receipt upon the bills of lading, stating over his signature the condition of the supplies, and surrender the original to the carrier from whom he receives the goods, which bill shall be received as evidence of delivery. In the event of there being any loss or damage, the indorsement must fully show the character and amount of such loss or damage, in order that proper deductions may be made by the officer certifying the bill for freight. An accomplished memorandum copy of the bill of lading shall be returned to the supply officer who shipped the supplies." (N. I. 4624-3.)

**76. Sailing from port.**—Before sailing, the supply officer should inform himself as to the condition of the market and exchange in the port or ports next to be visited, and in carrying money and stores should be governed accordingly.

Deposit of funds when destined for a foreign port. (See par. 632.)

**77. Arrival in port.**—Before arrival in port requisitions will be submitted by the supply officer as provided in paragraph 294; prior to arrival at a navy yard material requiring survey will be assembled as provided in paragraph 242-1.

"Under the direction of the commanding officer the supply officer shall, on arrival in a port where supplies are to be purchased or bills of exchange negotiated, obtain by personal inquiry on shore, full and complete information as to the current rate of exchange, the quality and price of naval supplies, the names of persons and firms regularly dealing therein, and the commercial standing of such dealers. He shall also visit and obtain from the resident consul or com-

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mercial or consular agent of the United States if there be one, the above required information. These requirements will be modified accordingly when the above-mentioned duties are performed by the fleet or division paymaster." (N. I. 2221.)

**78. Loss or capture.**—"In case of the loss of the ship, her commanding officer shall remain by her with officers and crew as long as necessary and save as much Government property as possible. Every reasonable effort shall be made to save the log book, muster roll, accounts of officers and crew, and other valuable papers." (N. R. 2042-1.)

"In the event of the loss of accounts occurring from the loss or capture of a ship of the Navy, the supply officer, on receiving a written order from the commanding officer, shall open other accounts with the survivors, from the date of the disaster, giving to each person the rating he held at the time the accounts were lost; and the accounts so made out shall accompany the survivors on their transfer to a ship or station, the supply officer of which is to govern himself by these accounts in making payments or issues until he receives further instructions from the Navy Department or the Auditor for the Navy Department." (N. I. 4924.)

Relief for loss of money and stores, see paragraph 651-b.

**79. Fire or shipwreck.**—"In case of fire or shipwreck, it shall be the special duty of every officer of the Pay Corps to secure and preserve the accounts of officers and men, the public money, and such other public papers and property, in the order of their value, as circumstances permit." (N. R. 3004-1.)

**80. In reserve.**—"Each vessel shall be kept, as far as practicable, ready for general service within four days' notice, or as soon as the necessary personnel can be placed on board." (N. I. 530-2.)

"All nonperishable stores, under whatever title, shall be kept on board in the same manner as on board ships in full commission, and arrangements shall be made by the commanders of the reserve forces, and by commanding officers, by which perishable stores can be supplied within four days from the time the ship is ordered into full commission." (N. I. 531-1.)

"A regular quarterly money allowance of one-half that for corresponding types of ships in active service will be established until experience shows the necessity for a change in this amount." (N. I. 531-2.)

Allotments for athletic outfits, see paragraph 305; for crew mess outfits and galley utensils, see paragraph 305.

"The ships in reserve shall habitually have on board seventy-five per cent of their full fuel allowance. The same practice shall be followed as to lubricating oils. When nonperishable stores of any kind fall below fifty per cent of the full allowance the deficiencies shall be made good in accordance with the foregoing paragraphs." (N. I. 531-4.)

"Extra compensation to special details on reserve ships will be allowed." (N. I. 531-6.)

**81. Going out of commission.**—(Returns, see par. 954; turning in stores, see par. 234.) "When a ship goes out of commission, all equipment and supplies shall be turned in and invoiced to the supply officer." (N. I. 4608-12.)

"On the expiration of a cruise supply officers shall take care that all provisions and clothing and small stores in their charge are carefully packed before they are transferred to the supply officer at the navy yard, and that the contents of each package are distinctly marked thereon." (N. I. 4418.)

Inventory of mess outfits, see paragraph 305.

Disposition of ship's store supplies, see paragraph 468.

Disposition of crew property, see paragraph 152-1.

Disposition of ship's allowance lists, see paragraph 292.

Disposition of blank deposit books, see paragraph 745.

List of articles of athletic outfit transferred, see paragraph 305.

List of officers, see paragraph 911-5.

Safes, see paragraph 123.

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"When a ship goes out of commission; receipt from supply officer of yard for books and records of the general supply system; to the Bureau of Supplies and Accounts; single copy; to be forwarded direct." (N. I. 5224-8.)

"When a ship is to be placed out of commission, the orders detaching officers shall not be delivered until the vessel's supplies and equipment have all been landed or receipted for; the crew transferred or paid off; the ship ready to be turned over to the yard; and all regulations fully complied with." (N. R. 3912-1.)

"When the ship is placed out of commission the supply officer, the pay clerks, and the senior yeoman serving under them in each branch shall not be detached or transferred until the equipage, equipment, stores, and supplies in their charge have been satisfactorily accounted for and surveys covering shortages have been held and approved." (N. R. 3008.)

"When a ship is placed out of commission the first lieutenant, chief boatswain or boatswain, chief carpenter or carpenter, chief boatswain's mate, and chief carpenter's mate shall not be detached or transferred until the equipage, equipment, stores, and supplies issued for use to the first lieutenant have been satisfactorily accounted for and surveys covering shortages have been held and approved." (N. R. 2304.)

"When a ship is placed out of commission the navigating officer, chief quartermaster, and navigating officer's yeoman shall not be detached or transferred until the equipage, equipment, stores, and supplies issued for use to the navigating officer have been satisfactorily accounted for and surveys covering shortages have been held and approved." (N. I. 1610.)

"When the ship is placed out of commission the gunnery officer, ordnance gunner, chief gunner's mate, and yeoman shall not be detached or transferred until the battery and entire ordnance equipment of the vessel have been inspected by a special board, nor until the ordnance supplies in charge of the gunnery officer have been satisfactorily accounted for and surveys covering shortages have been held and approved." (Art. R 3912 (1).) (N. R. 2504-1.)

"When the ship is placed out of commission the engineer officer of the ship, the engineer's yeoman, and such other members of the engineer's force as the engineer officer may designate, shall not be detached or transferred until the equipage, equipment, stores, and supplies issued to the engineer officer for use have been satisfactorily accounted for and surveys covering shortages have been held and approved." (N. R. 2813.)

#### 82. Naval vessels not carrying supply officer.—1. *Equipage and supplies.*—

"On board every vessel to which no officer of the Pay Corps is attached, such regulations as relate to the obtaining and caring for, and to accounting for articles of equipage and supplies as apply to the handling of such articles aboard vessels not having the general supply system in operation, shall be observed by the heads of the several ship's departments." (N. R. 3042.)

(General supply system for vessels having tenders, and issues by other than the supply officer of the tender, see par. 74; requisitions, see par. 184-h.)

2. *Purchases for, and issues of clothing and money.*—"Purchases for or issues of clothing or money to torpedo vessels and vessels not having a supply officer on board, when such vessels are not at the station to which the supply officer having their accounts is assigned, shall be made on order of the senior officer present by any officer of the Pay Corps. Public bills shall be paid as prescribed in Art. I 4485. Issues of clothing shall be accounted for as prescribed in Art. I 4529. [See par. 439-2.] Any transfer of funds between officers, necessarily involved in making payments to officers and men of vessels herein specified, is authorized." (N. I. 4951-1.)

"The commanding officers of such vessels shall be furnished with a memorandum record of the accounts of the crew for presentation to any officer designated, on which issues of money or clothing may be based. All entries shall be made by officers of the Pay Corps, except that the commanding officer

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shall be responsible for the entry of data affecting the accounts (changes in rating, absences, miscellaneous checkages, etc.) resulting from his orders or from transfers to the ship during the quarter which can not be entered at the time of occurrence by the proper officer of the Pay Corps." (N. I. 4951-2.)

"In the case of vessels not carrying officers of the Pay Corps and where, for some reason or other, a memorandum pay roll has not been issued, payment of the crew upon a money list certified by the officer carrying the accounts of the vessel may be made by any officer of the Pay Corps designated by the senior officer present."

The certificate on the money list will be as follows:

"I certify the foregoing amounts to be due and unpaid on \_\_\_\_\_" (Date.)

(S. A. M. 4063.)

*To supply officers having the accounts of the vessel.*—A copy of the memorandum record (Form 138), "properly made up, shall be forwarded to the commanding officer as soon as practicable after the first day of the quarter or on taking up the accounts of the vessel. The entries therein shall include all information affecting the accounts to the time of forwarding, and certificate to that effect shall be made on last page of record. During the quarter enter all issues of money, clothing, etc., made by you direct in the record in the same manner as provided below for other officers making issues.

"Money issued on account of the vessel by other supply officers will be considered as a transfer of funds from such officer, to be effected in the following manner: Upon receipt by you of a properly certified money requisition you will sign the receipt accompanying it and return to the supply officer making issue. You will take up the amount of the receipt on cashbook and returns as received from him and expend to the vessel the total shown as paid by the money requisition, charging the individual accounts concerned on the roll. In the case of deposits the amount noted on the money requisition, as received for that purpose, will also be taken up on cashbook and returns in the usual manner and credited in the proper deposit books.

"The total paid as per money requisition will therefore exceed the amount of the transfer of funds by the amount deposited.

"Issues of clothing by other officers will be invoiced by them to you and the individual clothing receipts forwarded." (See N. I. 4529-2, see par. 439-2.)

*To the commanding officer of the vessel.*—The object of this memorandum record is to enable a vessel not having a supply officer on board to take advantage of the presence, when needed, of the supply officer of any vessel with which she may fall in company, and to enable such supply officer to assure himself, in making issues, that no overpayment is being made. While the issuing officer will make the necessary entries in the record required by his issues, such data as affects the accounts during the quarter (such as changes in ratings, absences, allotments granted, miscellaneous checkages, credits, and entry of men received by transfer) must necessarily be entered by the commanding officer. To insure the correctness of the record, these entries should be made with care and at the same time commanding officer's orders (serially numbered), or papers relating thereto, required to support the supply officer's returns are forwarded to him. Men to be discharged, when not in the vicinity of the supply officer having the accounts, should be transferred in advance of discharge to a vessel having a supply officer on board, as directed by proper authority.

"Purchases for the vessel will be made by any supply officer designated, who will furnish the requisite copies of public bills, etc., for the ship's records. When issues of money or clothing, etc., are required, present the memorandum record, with written authority from the senior officer present, to the supply officer designated to make them, together with the necessary money or clothing requisitions. (See N. I. 4951.) Money requisitions must be in duplicate and have plainly noted thereon any checks, etc., desired. To save confusion, special

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issues of money and the issues of clothing, etc., at odd times, should be reduced to the minimum practicable.

"On receipt of a new memorandum record from the supply officer having the accounts, compare his certificate as to data included in the computation of balances due with the entries of the last quarter's record. If in any case it appears that the vouchers covering an issue have not been received and considered by him, enter such columns omitted in the first numbered columns of the new record, making note in ink at the head of the column 'Column No. — brought forward from last quarter.' In such case the supply officer having the accounts should be notified at once.

"Forward the old record to the supply officer having the accounts when comparison with the new record has been made." (Instructions from S. & A. Form No. 138.)

"Commanding officers of vessels not carrying officers of the Pay Corps will, when forwarding the memorandum pay rolls at the end of the quarter to the pay officer carrying the accounts of the vessel, make a copy thereof and certify the same as being correct. This copy will, until the new memorandum pay roll is received, be considered in all respects as a memorandum pay roll and payment of money and issue of clothing may be made thereon in the same manner as prescribed for the memorandum pay roll." (Joint letter Bu. Nav. and S. & A., Aug. 15, 1917.)

"To officers making issues to the vessel.—Issues will be made to the vessel only upon order of the senior officer present. (N. I. 4951.)

"Consult the memorandum record to verify the fact that amounts are actually due to cover issue of money, clothing, etc., required by the requisitions presented by the commanding officer.

"In making issues enter the amounts covered by money requisition or invoices of clothing in separate columns, heading columns with the date and character of issues (such as 'Cash,' 'Clothing,' etc.). Mark plainly on the face of all money requisitions and clothing invoices the number of the column in the record to which each relates, so that the supply officer having the accounts can identify the receipt and detect any loss of papers in transit.

"Take individual receipts for cash in the usual manner. Enter on one copy of the duplicate money requisition presented by the commanding officer the amount paid each individual and the following certificate:

"To \_\_\_\_\_, Pay \_\_\_\_\_, U. S. N.:

"I certify that I have, this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, made the above issues of money to the U. S. S. \_\_\_\_\_, as indicated, on your account, to the total amount of \_\_\_\_\_ and —/100 dollars (\$\_\_\_\_\_), for which I hold for you \_\_\_\_\_ individual receipts.

(Number.)

\_\_\_\_\_, Pay \_\_\_\_\_, U. S. N.

"Forward this immediately to the supply officer having the accounts as his authority for receipting for the amount disbursed. To accompany the money requisition prepare the usual receipts covering a transfer of funds for his signature for the total amount disbursed on his account, less any amount returned or received for deposit. Indicate plainly on the money requisition the individual amounts to be deposited and by whom. In case of deposit of cash not drawn from the supply officer, a separate entry will be made upon the requisition. Payments to officers will be noted on the money requisition also, and included in the certificate and transfer of funds relating thereto.

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"Expend amount issued on account of pay, less the amount returned or received on account of deposits, in cashbook and returns by transfer to the supply officer having the accounts.

"When the transfer of funds to cover disbursement has been completed, forward to the supply officer having the accounts the individual pay receipts by registered mail or other safe conveyance.

"Make issues of clothing in the usual manner, entering amounts receipted for by each man in the appropriate column of the record. Prepare invoices covering the articles issued and immediately forward them, together with requisitions and the original clothing receipts or a certified list of the amount receipted for by each individual, so that advice may be given as to the persons against whom charges should be made—original receipts to be forwarded on return of invoice to the supply officer having the accounts." (Instructions on S. & A. Form 138.) (See par. 439.)

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"When payments of money and issues of clothing and small stores are made to crews of vessels on the memorandum pay roll, the money requisitions as well as the lists of men drawing clothing, with the invoice therefor, will in all cases be forwarded immediately to the officer issuing the memorandum roll; and, immediately upon receiving the receipt for money and clothing and small stores, the officer holding the pay and clothing receipts will forward them to the officer carrying the vessel's account." (S. A. M., 3977.)

3. *Public bills.*—"Public bills for vessels not carrying a supply officer on board shall be paid by the supply officer having their accounts, if such mode of payment is practicable and will not unduly delay settlement; otherwise, by the supply officer of a vessel with which they may be in company. If the vessels are assigned to a tender or base, public bills for consumable supplies shall be prepared under Title X, and if the bills are paid by an officer other than the supply officer of the tender or base, the values will be taken up in Title X by the supply officer making the payment and invoiced to the supply officer of the tender or base, with memoranda receipts covering issues of the stores. Public bills for consumable supplies for vessels not operating directly or indirectly under the general supply system shall be paid under Title C and the name of the vessel concerned. Public bills for equipage for such vessels and for vessels assigned to a tender or base shall be paid under Title B, taken up in Title B books of the supply officer making the payment and invoiced to the officer carrying the equipage accounts. (Purchases, see Art. I, 4951-1.)" (N. I. 4485.)

4. *Commissary.*—"When no officer of the Pay Corps is attached to the vessel the commanding officer shall detail an officer to administer the general mess." (N. R. 2024.)

"The crews of torpedo boats and vessels not carrying supply officers shall be subsisted under the direction of the commanding officers, who shall procure the provisions necessary for the purpose from supply officers ashore and afloat, and from dealers, keep a record thereof, and notify the officer having the accounts on the prescribed form in accordance with the instructions contained thereon." (N. I. 4549-1.)

The supply officer of a ship who may transfer provisions to a vessel not carrying a supply officer will cover the transfer by invoice (Form 71). He will forward two copies of the invoice to the commanding officer of the vessel which receives the supplies. The commanding officer will sign and return one copy of the invoice to the supply officer who furnished the provisions. The other copy of the invoice the commanding officer will forward with his Monthly Ration Record to the supply officer having the vessel's accounts. The value of the invoice will be entered on the Monthly Ration Record. (S. A. M., 3265.)

Provisions should be transferred in quantities as required, in broken packages, if necessary, on account of inadequate storeroom facilities. Frequent issues should be covered by memorandum receipts of each delivery, included in one invoice at the end of the period, in order to save multiplication of papers.

"Provisions procured from dealers shall be paid for on public bill by the supply officers having the men's accounts, or by other supply officers when circumstances render such action advisable. (See Art. I 4485.)" (N. I. 4549-2.)

"Expenditures of provisions representing ration components for the crews of such vessels shall be regarded as overissues within the meaning of the ration law, and the total value thereof shall not exceed an amount found by multiplying the total number of rations of men actually subsisted during any period by the allowed value per ration, viz, 45 cents per ration when the allowed complement is 35 or less, and 40 cents per ration when the allowed complement is over 35. When the complement is 35 or less a note to that effect shall be made on the monthly ration record." (N. I. 4549-3.)

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"The value of any underissue or savings in rations may be carried forward from month to month, and from one fiscal year to a succeeding one, on the monthly ration record as an 'unused allowance,' against which issues may be made." (N. I. 4549-4.)

"Commanding officers will be held personally accountable for any issues in excess of the above allowance." (N. I. 4549-5.)

Invoices of provisions transferred will invariably be furnished at the time of such transfer unless exceptional circumstances render it impracticable to do so. When dealers fail to render regular bills at the end of any month vessels not carrying supply officers will nevertheless make up and forward their ration records without waiting for such belated bills, improvising certified memorandum receipt vouchers and submitting the same with the explanatory statement that formal bills will be forwarded as soon as received. (S. A. M., 3317.)

"Invoices for provisions received from supply officers ashore and afloat shall be signed by the commanding officer and the retained copy forwarded with the ration record to the officer having the accounts of the vessel." (S. A. M., 3265.)

Commanding officers of torpedo boats, etc., whose crews are subsisted under their direction will transmit monthly to the supply officer who has the vessel's accounts a monthly ration record (S. & A. Form 45), made out in accordance with the instructions thereon. These monthly ration records will be forwarded by the supply officer, together with all substantiating vouchers, to S. and A. with his regular quarterly (or fractional quarterly) returns, accompanied by a letter of transmittal. (S. A. M., 3265.)

"In forwarding the first and final ration records of a vessel, the supply officer will advise S. and A. of the date and name of the supply officer from whom the accounts were received, and the date and name of the supply officer to whom the accounts are transferred." (S. A. M., 3265.)

5. *Ship's store profits—flotillas*, see paragraph 473.

83. *Naval auxiliaries*.—(The following instructions apply also to the civilian organization of hospital ships:)

1. *Commissary*.—(Transfer of provisions to naval auxiliaries, see par. 356.) The commissary returns of a naval auxiliary are made by the master direct to the Bureau of Supplies and Accounts on Form 46. (R. N. A. S., par. 93.)

2. *Clothing and small stores* furnished to masters of naval auxiliaries will be transferred on invoice as provided in paragraph 443-3.

3. *Reimbursements*.—"Accounts of all officers and crew, except the naval complement of hospital ships, will be carried by masters on regular monthly pay rolls, of which an original roll and a copy shall be made. Salaries and public bills will be paid by the master from his advance. The original pay roll, with vouchers, pay receipts, clothing receipts, and all public bills to support the expenditures, shall be presented to an officer of the Pay Corps designated by the senior officer present for reimbursement. It is the master's duty to afford such officer every facility for examining and verifying the records, rolls, and expenditures, presenting with the rolls and bills his cash receipt and check book. After he is reimbursed for expenditures, he shall give to the reimbursing paymaster his receipt for the amount, which shall be treated on account current as a transfer of funds under 'General account of advances.' Original pay roll, with all vouchers, shall be forwarded by the master to the Auditor for the Navy. A copy of the pay roll, with a copy of all vouchers pertaining to the account, should be retained by the master for his files." (R. N. A. S., par. 118.)

The Officer of the Navy Pay Corps "to whom an account is presented for reimbursement will not reimburse the master for expenditures until after he has verified the expenditures by examining pay rolls, vouchers, and public bills. He shall examine the pay rolls with regard to the complement of the vessel, appointments, shipments, discharges, and rates of pay. To this end he will

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scrutinize the shipping articles, and if necessary make examination of and comparison between the ship's log and the rolls. After satisfying himself as to correctness of the account, he will reimburse the master for expenditures, taking his receipt for the amount, which shall be treated on account current as a transfer of funds under 'General account of advances.' Original pay roll, with all vouchers, shall be returned to the master." (R. N. A. S., par. 120.)

Officers who furnish money to masters of naval colliers for any purpose shall on the same day advise the Bureau of Supplies and Accounts, giving date, place, ship, master's name, and all other particulars. (N. I. 5223-37.)

"Officers of the Navy Pay Corps who may be assigned for the purpose will place the following certificate on the face of the originals of all pay rolls, public bills, and other vouchers included in the total of their reimbursement to masters.

"Reimbursement made.

"U. S. S. ———. Date, ———, Pay ——— U. S. N." (R. N. A. S., par. 124.)

(a) *Public bills*.—"Reimbursement for laundry bills will be made only when such bills are itemized and bear the master's certificate that the articles so laundered are ship's stores." (R. N. A. S., par. 122.)

"Reimbursement for telegrams and cablegrams will be made only when certified copies thereof are furnished, accompanied by receipted bills, or when the amount paid is indorsed on each message." (R. N. A. S., par. 123.)

"When not in the presence of a naval officer and in foreign waters, officers and men may be sent to hospitals by order of the master, and the expense of such treatment charged against the 'naval hospital fund.'" (R. N. A. S., 108.)

"Expenses of medical treatment not in hospital will be charged against 'Contingent, Bureau of Medicine and Surgery.'" (R. N. A. S., par. 108.)

"The care, transportation, and burial of the dead to be charged against 'Contingent, Bureau of Medicine and Surgery.' Necessary and proper expenses not exceeding \$50 and \$35 shall be allowed in the case of officers and men, respectively, the bills therefor being public bills." (R. N. A. S., par. 61c.)

"Thirty cents shall in all cases be deemed the commutation price of the Navy ration." (Sec. 1585, R. S.)

"The express charges for transportation of such effects as it may be found expedient to send to the next of kin will be a charge against 'Contingent, Bureau of Navigation.'" (R. N. A. S., par. 61c.)

Payment by the Government of expenses for shipping crew of naval collier is authorized only when contract with master provides for same. (Comp. Dec. May 6, 1904.)

(b) *Pay rolls*.—"The following schedule of wages will be strictly adhered to in regard to all persons now, or who may hereafter be, in the service, except so far as pertains to contracts already entered into:

Master	\$225	Seaman	\$45
First officer	150	Water tender	55
Second officer	125	Oiler	55
Third officer	100	Machinist	65
Chief engineer	175	Boiler maker	65
First assistant engineer	150	Blacksmith	60
Second assistant engineer	125	Plumber	55
Third assistant engineer	100	Fireman	50
Electrician	65	Coal passer	45
Clerk	75	Steward	70
Boatswain	55	First cook	55
Carpenter	60	Second cook	40
Quartermaster	50	Messman	30
Winchman	50	Cabin boy	25

(R. N. A. S., par. 79.)

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"Masters and chief engineers will receive 10 per cent in addition to the above pay for every five years of continuous service in those grades, respectively; but the pay of a master shall not exceed \$300 per month and that of a chief engineer \$200 per month." (R. N. A. S., par. 80.)

"All other officers will receive 10 per cent additional for every five years of continuous service in the grades in which they are serving; but such advance shall never exceed 20 per cent for first officers and first assistant engineers, and 10 per cent for the others." (R. N. A. S., par. 81.)

"Officers \* \* \* who are granted leave of absence, such leave not to exceed 30 days each year, shall, while on leave, receive full pay. No pay will be allowed for a period of unauthorized absence. Officers on furlough will not receive pay, nor will the period of furlough count in computing length of service for increase of pay; but such officers when again ordered to duty will be entitled to the same rate of pay and allowance for subsistence they were receiving at the date they were furloughed." (R. N. A. S., par. 88.)

"Any member of the crew who has been honorably discharged and recommended for reshipment upon the expiration of his last term of service of not less than three years, and who reships within one month from the date of such discharge, shall be entitled to an additional one dollar a month. This applies to all members in the Naval Auxiliary Service." (R. N. A. S., par. 87.)

"When a crew of Orientals is engaged on the Asiatic Station they will be paid the prevailing wages where engaged, not to exceed one-half the wages prescribed in the foregoing schedule. stewards and first and second cooks excepted." (R. N. A. S., par. 64.)

"The pay of members of the crew will continue while on leave, if the leave is for not more than 10 days; but no pay will be allowed for any time over leave." (R. N. A. S. 73.) "All leave for members of the crew for more than 48 hours must be granted by the department or senior naval officer present." (R. N. A. S., par. 64.)

"Officers and men when appointed to or shipped in the naval auxiliary service shall contract to have checked against their accounts the sum of twenty cents a month on account of the 'Naval hospital fund.'" (R. N. A. S., par. 108.)

Upon the death of the master of a naval collier the officer performing the duties of master is entitled to the pay of master. The second officer is not entitled to pay as first officer while the first officer is in command. (Comp. Dec., Sept. 21, 1905.)

"An officer or man actually employed in the Naval Auxiliary Service who is absent from his duty for treatment in a hospital or on board a hospital ship or other naval vessel, shall while so absent from duty receive half pay, excluding the day of admission and including the day of discharge; except where such absence is due to venereal disease of the officer or man, in which case he shall receive no pay while so absent." (R. N. A. S., par. 95.)

"The accounts of officers and enlisted men of the Navy serving on board hospital ships, or on board them as patients, shall be carried by the supply officer of such cruising or other vessel, or by such other officer as the department (Bureau of Navigation) may from time to time direct." (N. I. 4004.)

"Hospital ships, so far as subsisting enlisted men of the Navy carried on board, the payments for the same, and issue of clothing, etc., shall be maintained under the provisions of articles I 4549-1 and I 4951, subject to such special instructions as the department may issue from time to time." (N. I. 4005.)

"When the officer carrying the accounts trusts the master of a hospital ship, he being a bonded officer, with sufficient funds to meet the ordinary disbursements thereof, within limits considered safe under such bond, such master shall adjust his accounts periodically in the same manner as would an officer of the Pay Corps making the disbursements as deputy for another such officer having the accounts." (N. I. 4006.)

Athletic outfits, see paragraph 305.

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84. Cargo carriers—Naval overseas transportation service.—(Subparagraphs 1 to 7 and subparagraph 14 of the following instructions apply also to troop transports operating under the direction of the commander, Cruiser Force. Subparagraph 11 applies to all vessels belonging to or operated by the Navy.)

1. *Inventories on private vessels taken over.*—When a private vessel is taken over by the U. S. Shipping Board, as agents for the Army or Navy, a complete inventory is taken of the provisions, consumable supplies, bunkers, equipment, and permanent fittings found on board. A list of the quantities of stores, equipage, etc., on the vessel is usually furnished by the owners to the representative of the Navy at port of delivery, which list is verified by a complete physical inventory. After verification of the owner's list of items, an inventory of quantities is prepared and certified by a representative of the Navy and the owners.

2. *Pricing of inventories.*—After the owners and the representatives of the Navy have agreed as to the quantity of provisions, consumable supplies, equipage, etc., on board at date of delivery, the various items are priced and an agreement reached as to their value.

3. *Payment of inventories.*—The usual terms of a charter party with regard to inventories provide that the charterer shall pay the owner for the value of bunkers, consumable stores and provisions on board at date of taking over the vessel, and that no payment is to be made for equipage and permanent fittings, but that the vessel will be returned to owners at expiration of the charter agreement in the same condition as when taken over, ordinary wear and tear excepted. Accordingly the owners of a vessel submit bills for the agreed-upon value of the bunkers, consumable supplies, and provisions to the proper representative of the Navy, who certifies to their correctness and forwards them to the Division of Operations, United States Shipping Board Emergency Fleet Corporation, Washington, D. C., for payment provided the vessel was taken over by the Shipping Board and turned over to the Navy for operation. If, however, the vessel is chartered directly to the Navy, the inventories are sent to the officer chartering the vessel for payment.

4. *Inventories on new vessels.*—Commercial contracts for the construction of vessels usually provide that the builders will furnish the owners with a list of equipage, permanent fittings, spares, stores, etc., placed on board. These lists, usually unpriced, are subdivided into deck, engineering, and commissary stores, equipment, and fittings.

5. *Procuring of inventories upon commissioning of vessel.*—When a vessel is placed in commission the supply officer, if not already furnished with a copy of the inventory of bunkers, provisions, etc., on board at date of taking over of vessel, will immediately communicate with his commanding officer, commandant of the navy yard, commandant of the naval district, or the supervisor of the Naval Overseas Transportation Service, or the builders, as the case may be, at the port of delivery, for the purpose of obtaining copies of such inventories.

6. *Taking up of inventories in accounts.*—Owing to the time elapsing between the date of taking an inventory by quantities of articles of equipage, stores, etc., found on board a vessel when taken over and the date on which such inventory is priced, it will not always be practicable for a supply officer to obtain a priced inventory when vessel is commissioned. If priced inventories are not available, the various items shown on the unpriced inventories will be taken up in the proper account at an estimated value as a gain by inventory. In the case of provisions an estimated price will be placed on each item shown on the inventory. In the case of equipage, bunkers, consumable stores, permanent fittings, etc., the various items on the unpriced inventory will be classified according to various ship's departments, viz: Navigation, Ordnance, Construction

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and Repair, Steam Engineering, and Supplies and Accounts, and estimated values placed on the total amount of equipage, etc., under each department.

(a) *Provisions.*—Upon reporting for duty, the supply officer will take a complete physical inventory of provisions. This inventory will be compared with the one secured as provided in subparagraph 5, as certain articles found on board at time of delivery, such as liquors, etc., may have been placed in the custody of custom officials, broached by former crew, turned in at navy yards, or transferred to other vessels prior to the reporting of the supply officer. After placing a valuation, if necessary, on the inventory of provisions found on board at date of delivery of vessel, the quantity and value thereof will be taken up in the provision return under the proper ration components as a gain by inventory. Any discrepancies between the supply officer's inventory of provisions and the inventory at date of delivery will be expended by quantity and value under the proper ration component as a loss by inventory. Such losses by inventory will be substantiated by expenditure invoice (S. and A. Form 71) on the face of which a statement as to the attending circumstances, signed by the commanding officer of the vessel, will be given. In cases where it is necessary for the supply officer to estimate prices on provisions in order to open up his accounts, he will communicate with the officer taking the original inventory and request that information be furnished him as to the value placed on such provisions. Upon receiving such information, the supply officer will make necessary adjustments on his current provision return, substantiating such adjustment by a copy of correspondence. If the supply officer's valuation is greater than the actual price paid for such provisions, or vice versa, the difference will be expended or taken up on the balance sheet of the provision return (S. and A. Form 36) as loss or gain by adjustment of prices, as the case may be. No adjustments for differences in prices will be made in the body of the provision return (S. and A. Form 36) under the various ration components.

(b) *Equipage, bunkers, consumable supplies, permanent fittings, etc.*—If priced inventories of equipage, etc., are not available when a vessel is taken over, the unpriced inventories obtained as provided in subparagraph 5 will be used by the supply officer as a basis for opening up his accounts. The various items on the inventory will be classified arbitrarily or by reference to the "Classification Index of Naval Stores and Material" by ship's departments, viz., Navigation, Ordnance, Construction and Repair, Steam Engineering, and Supplies and Accounts, and the items coming under the cognizance of each department of the vessel will be noted on the inventory by a distinguishing mark, indicating the department concerned, and the title chargeable as C&R-C, meaning consumable stores coming under the cognizance of the construction and repair department; SE-B, equipage (or permanent fittings—Title A, material), under the cognizance of Steam Engineering, etc. After the inventory has been marked as outlined above, a receipt invoice will be prepared on S. and A. Form 71 of the various items under each ship's department. In preparing this invoice all items of equipage (Title B material) and all items of permanent fittings (Title A material) will be first listed on the invoice under the heading "Equipage and permanent fittings," and immediately following will be listed the various items of consumable stores (including bunkers). An estimated price will be placed on the total quantity of "Equipage and permanent fittings" and on the total quantity of consumable stores, etc., by the head of the ship's department concerned. Prices on individual items need not be given. The value of invoices covering equipage, consumable supplies, etc., will be taken up on the proper Title B equipage balance sheet (S. and A. Form 58) as a gain by inventory, a copy of the inventory, together with receipt invoices, being forwarded with the return as substantiating vouchers. The items of consumable supplies included on the receipt invoices will be expended on the proper Title B equipage balance sheet as a charge to Title C, no adjustment of appropriations being necessary. Stock ledger sheets (see paragraph 312) will be prepared for all items of equipage and permanent fittings included

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on the receipt invoices. No prices will be inserted on the stock sheets until such time as prices thereon are obtained from the officer taking the original inventory when the stock sheets will be completed, and adjustments made as provided for provisions in paragraph (a) of subparagraph 5 above. If, however, the supply officer is unable to secure prices in the course of three or four months, a survey will be called for the purpose of placing a value on each individual item of equipage and permanent fittings on board at date of delivery of vessel, and the supply officer will adjust his books according to the recommendation of the approved survey report, sending a copy of the survey as a substantiating voucher to his current equipage balance sheet. In case an item of equipage is transferred to another vessel or turned into store at a navy yard prior to obtaining a price thereon as outlined above, the supply officer will, after consultation with the head of the ship's department concerned, estimate the value of the article and render invoices accordingly. As soon as practicable after the opening of the Title B books, a complete physical inventory of the equipage and permanent fittings will be taken; all articles missing will be covered by survey, and items erroneously taken up under the wrong ship's department will be transferred on invoice (S. and A. Form 71) to the proper equipage balance sheet. The accounting for equipage and stores on new vessels built for the United States Shipping Board and which may be commissioned by the Navy immediately upon acceptance of the vessel by the owners will be handled in the same manner as outlined above, except that a list of the equipage and stores on board at date of commissioning will be obtained from the shipbuilders, from the classification society conducting the inspection of the vessel, from a representative of the Shipping Board, or in certain cases, from the Navy superintending constructor or inspector of machinery located at the plant of the shipbuilder. In order to anticipate the sailing of a new vessel it is occasionally necessary, at places remote from a Navy supply officer, for the United States Shipping Board to purchase provisions, consumable stores, etc., prior to the reporting of the supply officer. In such case, the supply officer will take up the stores, etc., so furnished by the Shipping Board in the proper equipage and provision accounts in the manner provided herein. The supply officer will, after verifying the quantity of the articles so furnished, give a receipt to the representative of the Shipping Board and obtain from him the amount which he paid for such articles. The representative of the United States Shipping Board will be instructed by the supply officer to attach copy of receipt so furnished him to bill rendered to the Bureau of Supplies and Accounts for reimbursement.

7. *Repairs.*—The usual terms of a charter party provide that the vessel when placed at the disposal of the United States "shall be or shall forthwith be made by and at the expense of the owner, tight, staunch, strong and well and sufficiently tackled, appareled, furnished, outfitted, and equipped and in every respect seaworthy and in good running order and condition." Any deficiencies in these respects must be remedied by and at the expense of the owner, and any time lost in remedying such deficiencies is not to be paid for by the United States. In order to anticipate the sailing date of a vessel taken over by the Navy, the initial repairs necessary to place her in a seaworthy condition may be made simultaneously with the repairs and alterations made by the Navy incident to making the vessel suitable for naval purposes. The securing of reimbursement from the owner for expenses incurred by the Navy in making the vessel seaworthy and the charging of "off-hire" during the time such repairs are being effected is handled by representatives of the Navy on duty at the yard where the vessel is being repaired or by the commandant if the repairs are made at a navy yard. The supply officer is concerned with repairs only in so far as such repairs affect the amount of property carried on his equipage books. The supply officer will, however, acquaint himself with the extent of all repairs made to the vessel, securing such statements from the navy yard and other sources, and will keep such records and papers as will enable him to

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determine at any time the extent of repairs, the cost thereof, and whether such repairs were borne by the owners, Shipping Board, or the Navy.

8. *Procurement of general stores.*—(Procurement of provisions, see paragraph 331 et seq.; clothing and small stores, see paragraph 431 et. seq.; ship's store supplies, see paragraph 464.) The general supply system will not be maintained on vessels operating under the direction of the Naval Overseas Transportation Service. All requisitions for equipage and consumable supplies (except provisions and clothing) prepared by supply officers of vessels which are being operated for the account of the Navy will be inscribed Title B or Title C and the proper naval appropriation. Requisitions for equipage and consumable supplies (except provisions and clothing) prepared by supply officers of vessels which are operated by the Navy for the account of the Army will be inscribed Title B and the proper naval appropriation or Title C and appropriation — 157, "General Appropriations, Quartermaster's Corps, 191—." If the status of the vessel can not be obtained from the supply officer of the navy yard nearest the place where the vessel is commissioned, a request for information will be made to S. and A.

(a) Upon receipt of advices from heads of ship's departments, the supply officer will prepare requisitions for stores as may be necessary to meet the requirements of the vessel. The supply officer will be afforded every assistance by heads of departments, and the commanding officer will require that the necessary information be furnished the supply officer in sufficient time to enable him to prepare requisitions prior to arrival in port.

(b) In the case of vessels operated for the account of the Navy, requisitions will be prepared by the supply officer of the vessel separately under Title B and Title C, and separately for each department of the vessel. The following notation will be made on each requisition (other than provisions and clothing) submitted by supply officers of vessels operating for the account of the Navy:

"Stores covered by this requisition are to be charged to the appropriation shown hereon and Title B (or C) upon issue by supply officers concerned."

(c) In the case of vessels operated by the Navy for the account of the Army, only requisitions for Title B articles need be prepared separately by departments. Consumable supplies required for all departments may be placed on one requisition if desired. The following notation will be made on each requisition (other than provisions and clothing) submitted by supply officers of vessels operated by the Navy for the account of the Army:

*If for equipage.*—"Equipage covered by this requisition will be charged to the appropriation shown hereon and Title B upon issue by supply officers concerned."

*If for supplies.*—"Consumable supplies covered by this requisition are to be charged to appropriation — 157, General Appropriations, Quartermaster's Corps," and Title C upon issue by supply officers concerned.

(d) In order to avoid unnecessary correspondence and future corrections in returns, care should be exercised by supply officers ashore and afloat to see that supplies are NOT issued to vessels operating under the provisions of this paragraph under Title X. Should the supply officer of a vessel receive an invoice inscribed Title X, he will immediately notify the supply officer making the issue and invite his attention to the provisions of this subparagraph.

9. *Public bills.*—All public bills, except those covering purchases of provisions, clothing or ship's stores, which are prepared by a supply officer of a vessel operating under the provisions of this paragraph will be inscribed Title B or Title C. If the vessel is operating for the account of the Navy or the Army and material covered by public bill is chargeable to Title B the expenditure will be charged to the proper naval appropriation. In the case of purchases of consumable supplies chargeable to Title C, charge will be made to the proper naval appropriation where the vessel is operating for the account of the Navy and to appropriation "— 157, General Appropriations, Quartermaster's Corps, 191—," where the vessel is operating for the account of the Army.

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under General account of advances—Naval supply account, or under Title 18—Other Government Departments.

10. *Closing out of naval supply and ordnance accounts.*—Where the general supply system has been established on board a vessel operating under the direction of the Naval Overseas Transportation Service, the following procedure will be followed by the supply officer in closing out the naval supply and ordnance Title X accounts:

(a) *Naval supply account.*—All material now carried in this account will be immediately expended to titles B and C and charged to the proper appropriations on S and A Form 69—"Quarterly transfer statement," and final balance sheet of naval supply account (S and A Form 157b) will be rendered immediately upon receipt of the necessary vouchers covering all receipts under Title X. Expenditures to Title B substantiated by invoices prepared on S and A Form 71 will be reported in column 2 (headed "Miscellaneous expenditures") on S and A Form 69. All expenditures from naval supply account to Title B will be taken up on the proper equipage returns.

(b) *Ordnance account, Title X (gunnery officer).*—All ordnance material carried in this account will be expended for use Title C. Such expenditures will be substantiated by invoice, S and A Form 71.

(c) *Ordnance account, Title X (supply officer).*—All consumable ordnance material carried in this account will be expended for use, Title C. If any ordnance equipage is carried in this account it will be expended to Title B and taken up in the ordnance equipage return. Invoices (S and A Form 71) will be prepared to substantiate these expenditures.

11. *Shipments of commercial cargoes on naval vessels.*—"In order to prevent the transportation by Government vessels of articles intended for other than Government use, it is directed that no commanding officer of any vessel accept for shipment any freight which is not covered by bill of lading issued by the supply officer of the yard at which the vessel is loading; or, if there be no supply officer at the place of loading, by the officer authorized to make shipment." (G. O. 117 August 31, 1914.)

(a) Whenever material is accepted for transportation as provided above, the supply officer will obtain from the supply officer of the yard at which the vessel is loading the original and two carbon copies of each bill of lading relating to the cargo accepted for shipment. In case the loading of the cargo is not under the cognizance of a supply officer ashore, the bills of lading will be prepared by the supply officer afloat or such officer as the commanding officer may designate.

(b) As freight is charged on all shipments made on vessels operated by the Navy for the account of Allied Powers, other Government departments (other than War Department) and private concerns, the supply officer of a vessel receiving such goods for transportation will be held accountable for furnishing such information to the accounting division, S and A, as is necessary for the proper rendition of freight bills.

(c) Prior to sailing from port of loading the supply officer will assemble all bills of lading relating to the cargo and forward by registered mail one carbon of each to the accounting division, S. and A., by letter of transmittal prepared in the following form.

From: Supply Officer.

To: Bureau of Supplies and Accounts (attention of Accounting Division).

Via: Commanding Officer.

Subject: Forwarding of bills of lading.

Reference: Paragraph 84-11 (c), Manual for Supply Officers afloat.

Enclosures: Carbon copies of — bills of lading.

1. In accordance with reference, there is forwarded herewith — carbon copies of bills of lading.

2. (If any of the bills of lading cover material received from a private concern, state in this paragraph the commercial rates applying at the port of loading on such material.)

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3. (If any freight was received from a private concern "short" or in damaged condition, state the facts and attending circumstances in this paragraph.)

4. (In this paragraph will be noted names and addresses of the concerns to whom freight bills are to be rendered, if other than consignee, and if arrangements have been made at point of loading for the collection of freight money, full details will be given.)

5. (Any other matters in connection with the shipment that would have a bearing on the settlement of freight bills will be given in this paragraph. For example, the expenses incurred by the various consignors in connection with the loading of the vessel, etc.)

(d) To the carbon copies of all bills of lading covering shipments received from private concerns outside of the United States, which are forwarded to S. and A. in accordance with the preceding paragraph, will be attached dealer's invoices, attested by the American consul at point of loading, showing the quantity by weight and cubic measurement of the articles transported and their value. Lighterage receipts, documents, papers, and copies of correspondence pertaining to the shipment should also be attached.

(e) Upon delivery of the cargo at destination, a receipt will be obtained on the original bill of lading for the material delivered. This accomplished bill of lading, together with lighterage receipts (if delivered on lighters) and statement showing the condition of the cargo, upon delivery, will be forwarded by letter of transmittal to the accounting division of S. and A. In order that any claims may be intelligently adjusted, this statement will be as complete as possible and will bear the recommendation of the commanding or supply officer, as to the approximate amount that is to be allowed for shortage or damage in transit.

(f) A supply of bills of lading forms may be secured from the supply officer of any navy yard or upon application on S. and A. Form 73 from the supply officer, navy yard, Washington, D. C.

12. *Reports and returns.*—The following stores returns will be rendered by supply officers of vessels operating under the provisions of this paragraph:

Provision return (S. and A. Form 36).

Clothing and small stores return (S. and A. Form 37) if appropriate.

Ship's store return (S. and A. Form 234) if appropriate.

Quarterly statement of ship's stores profits (S. and A. Form 55) if appropriate.

Equipment returns for each department of the ship, viz., Navigation, Ordnance, Construction and Repair, Steam Engineering, and Supplies and Accounts (S. and A. Form 58).

Cargo return, colliers and tankers (S. and A. Form 240).

(a) All provision returns, Title B balance sheets, pay-roll summaries, and schedule of disbursements rendered by supply officers of vessels which are operated by the Navy for the account of the Army will bear the following notation in a conspicuous place on the face of the return over the supply officer's signature:

"This vessel has been operated by the Navy for the account of the Army from —, 191—, to —, 191—."

(b) In case the vessel carries no supply officer, the commanding officer will be guided by the provisions of this paragraph so far as applicable, and will render Title B equipment balance sheets and monthly ration returns as provided in Articles 5225 and 4549 N. I., respectively.

13. *Transfers of consumable stores.*—All issues of consumable supplies made by a vessel operating under the provisions of this paragraph to another naval vessel will be covered by an invoice (S. and A. Form 71) prepared in quadruplicate. These invoices need not be signed by the receiving officer in cases where it is impracticable to obtain receipts at time of issue. The original invoice will be forwarded immediately to S. and A. by the expending vessel. Two copies will be forwarded to the receiving vessel, one of which will be forwarded to S. and A. as provided in subparagraph (a) following. The remaining copy will be retained for the files of the expending vessel.

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(a) In the cases of issues of consumable supplies to vessels, operating directly or indirectly under the general supply system, the following notation will be placed on the invoices:

"Dr.: Title C, Appn.: — U. S. S. (name of receiving vessel)."

"Cr.: Title C, U. S. S. — (name of expending vessel)."

"In accordance with paragraph 84-13 (a) Manual for Supply Officers Afloat, the stores covered by this invoice are *not* to be taken up in any stores account. One copy of this invoice will be attached to S. and A. Form 20—'Report of Expenditures from Naval Supply Account Afloat'—when rendered to S. and A. No further accounting is necessary. An unexpended balance under appropriation concerned must, however, be shown on Form 20 to cover the amount of this invoice."

If the above procedure, requiring an immediate charge, to an allotment, results in an overexpenditure of allotment on the receiving vessel, an adjustment for any unused supplies will be made by means of a memorandum returned material stub as provided in paragraph 300-5.

(b) In the case of issues of consumable supplies to vessels not operating under the general supply system, or to other vessels operating under the provision of this paragraph, the following notation will be placed on the invoice:

"Dr.: Title C, Appn.: — U. S. S. (name of receiving vessel)."

"Cr.: Title C, U. S. S. — (name of expending vessel)."

"In accordance with paragraph 84-13 (b), Manual for Supply Officers Afloat, the stores covered by this invoice are *not* to be taken up in any stores account, and no further accounting in connection therewith is necessary."

(c) The provisions of subparagraphs (a) and (b) above do not apply to transfers of equipment, provisions, clothing, and ship's stores. All such issues will be handled in accordance with existing instructions. (See paragraphs 303; 356; 443; 470.)

(d) In the case of issues made by the supply officer to vessels of Allied Powers, separate invoices will be prepared for consumable stores, equipment, provisions, clothing, and ship's stores. Such issues will be treated as a cash sale if payment is received; otherwise, as a charge to Title 22—Allied Powers. In either case the original signed invoice (S. and A. Form 71) and one carbon copy will be forwarded immediately to S. and A. for such action as may be necessary. The following notation will be placed on the face of all invoices to Allied Powers:

"Dr.: Title 22—Allied Powers (name of Allied Powers concerned)."

"Cr.: Title (B, C, or X) (name of expending vessel)."

If payment is received, a statement to that effect will also be made on the invoice.

14. *Placing of vessel out of commission.*—When a vessel is placed out of commission and returned to the United States Shipping Board or to the owners, the supply officer will furnish the commandant of the naval district at which the vessel is placed out of commission with an inventory in quadruplicate, by quantities and values of all articles of equipment and permanent fittings carried on his equipment books, together with a complete inventory, by quantities and values, of all bunkers, provisions, consumable supplies, etc., on board the vessel at that time. Any items of provisions, ship store supplies, clothing, or consumable stores which may have been transferred to other vessels or turned in at navy yards prior to placing the vessel out of commission will not, of course, be included in these inventories. In order that inventories of consumable stores and the invoices contemplated in subparagraph 13 may be priced as accurately as possible, the supply officer will maintain such price records as will enable him to estimate the unit price at which such stores are to be issued.

(a) In order that the commandant of the naval district at which the vessel is placed out of commission may have sufficient information to make adjustments with the owners for the value of equipment, spares, and permanent fittings on board the vessel when placed out of commission, the supply officer will furnish, with the inventories required by preceding subparagraph, all information in his possession that would have any bearing in the making of a proper settlement with the owners.

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## Section 5.—BONDS.

91. Bonds—General requirements.—“Officers of the Pay Corps of the Navy, officers of the quartermaster's and paymaster's departments of the Marine Corps, masters in the naval auxiliary service, Navy mail clerks, assistant Navy mail clerks, and such other officers or officials as the Secretary of the Navy may direct, are required to furnish bonds for the faithful performance of their duties. (Secs. 1383, 1560, and 3614, R. S., and acts approved Mar. 2, 1895, May 27, 1908, and Aug. 24, 1912.)” (N. I. 3901-1.)

“Wherever practical such bonds shall be renewed every four years after their dates. (Act approved Mar. 2, 1895.)” (N. I. 3901-2.)

“In furnishing official bonds, officers and others shall comply strictly with the provisions of this chapter.” (N. I. 3902.)

“Every bond shall bear date even with or subsequent to the date of the commission or appointment.” (N. I. 3903.)

“Every bond shall bear date even with or prior to that of the affidavits of the sureties and to that of the certificates as to their sufficiency.” (N. I. 3904.)

“Seals of wafer or wax shall be attached to the bond at the place indicated, opposite the places for the signatures of the principal and sureties.” (N. I. 3905.)

“Two or more witnesses shall be required to each signature, and each witness shall give his street and city address.” (N. I. 3906.)

“The wife of a principal shall not be accepted as a surety.” (N. I. 3907.)

“There shall be no erasures or alterations in any part of the bond.” (N. I. 3908.)

“The form shall be neatly filled out and the signatures shall be legibly written.” (N. I. 3909.)

“Every bond on which the sureties are individuals shall be signed by not fewer than two sureties, at least one of whom shall qualify in a sum not less than the full amount of the bond over and above all exemptions, debts, and legal liabilities. If there be but two sureties, the second shall also qualify in a like amount. In lieu of a second surety for the full amount, two or more individuals may be accepted, provided the aggregate amount for which they qualify be not less than the full amount of the bond. Each surety shall make affidavit stating the value of his or her property over and above all exemptions, debts, and legal liabilities. In case a married woman be offered as surety, an additional certificate shall be required to the effect that such surety holds her property in her own right, and is competent to bind herself as surety in such cases, under the laws of the State in which she resides. The sufficiency of the sureties shall be certified to by a judge or a clerk of a United States court for the district in which the sureties reside or by a United States attorney for such district.” (N. I. 3910.)

“Under the provisions of the act approved August 13, 1894, entitled ‘An act relative to recognizances, stipulations, bonds, and undertakings, and to allow certain corporations to be accepted as surety thereon,’ as amended by the act approved March 23, 1910, a surety or guaranty company duly certified by the Secretary of the Treasury as having complied with the requirements of said acts, and by him authorized to do business thereunder, and having a duly appointed agent in the District of Columbia, will be accepted as sole surety on a bond.” (N. I. 3911.)

"A corporate surety bond furnished by an officer of the Pay Corps of the Navy or by an officer of the Marine Corps, for which a premium charge of more than \$2.025 a thousand is made will not be accepted by the department. With every corporate bond the surety or bonding company shall be required to furnish a certificate showing the rate of premium charged therefor. (Act approved Aug. 5, 1909.)" (N. I. 3912.)

"Triplicate signature cards, filled out in the officer's own handwriting, shall be furnished with each official bond. These cards shall show the officer's official signature, official title, residence, and date of signing. The signature indicated on the cards as the official signature shall correspond to that on the official bond, and the signatures to official papers and indorsements on Treasury warrants shall in every case correspond as nearly as possible to the official signature. As soon as the signature cards are properly filled out they shall be forwarded to the Navy Department (office of the solicitor)." (N. I. 3913.)

**92. Bonds—Officers of the Pay Corps.**—"Before entering upon the duties of his office every officer of the Pay Corps shall give bond for the faithful performance thereof, with sufficient surety, to be approved by the Secretary of the Navy, and under such regulations or instructions as may be issued from time to time by proper authority. (Chap. 33, Naval Instructions.)" (N. R. 3002-1.)

"He shall give a new bond, with sufficient surety, every four years, or whenever required to do so by the Secretary of the Navy; and all such bonds shall be examined every two years for the purpose of ascertaining the sufficiency of the surety thereon. (Sec. 1334 R. S.)" (N. R. 3002-2.)

"The bond of an officer of the Pay Corps takes effect from the date of its approval by the Secretary of the Navy." (N. R. 3002-3.)

"The issuing of a new appointment and commission to any officer of the Pay Corps shall not affect or annul any existing bond, but the same shall remain in force and apply to such new appointment and commission. (Sec. 1335, R. S.)" (N. R. 3002-4.)

"The bond of an officer of the Pay Corps acting as an assistant to another officer covers the public property actually in his custody, and for which he has receipted, but does not release the senior from a proper supervision over the acts of his subordinate." (N. R. 3002-5.)

**93. Bonds—Duty afloat.**—"A bonded officer attached to a seagoing vessel or on a station outside the continental limits of the United States will not be required to file a new bond at the expiration of the four-year period until after detachment from such duty." (N. I. 3921.)

If, however, on account of insufficiency of surety or for any other reason an officer of the Pay Corps is directed by the department to file a new bond, the instructions relating to deposits of funds under the expiring bond must be strictly followed.

"In case of the promotion of a bonded officer on such duty on board a seagoing vessel or on a station outside the continental limits of the United States, a supplemental bond shall be furnished in an amount sufficient to bring the total security furnished up to the statutory amount." (N. I. 3922.)

"When a bonded officer is detached from such duty aboard a seagoing vessel or on a station outside the continental limits of the United States he shall file a new bond in the full statutory amount required in his grade, either on account of the expiration of the four-year bonding period or on account of his promotion to an advanced grade subsequent to the date of his last bond. In such a case the new bond shall be duly executed and forwarded to the department for approval as soon as the accounts are closed and all balances deposited under the old bond. The department (office of the solicitor) shall be notified as soon as all balances are deposited." (N. I. 3923.)

A disbursing officer of the Navy, when required to file a new bond by reason of promotion, should, in transferring the balances under the old bond, retain all amounts withheld by him as *income tax* until he receives instructions from 5/24/17.

Bureau of Internal Revenue as to disposition to be made of it. (Comp. Dec. May 29, 1916.)

"In case the official bond of an officer attached to a seagoing vessel or on a station outside the continental limits of the United States ceases to afford proper security a new bond shall be executed immediately and forwarded to the department for approval. As soon as this bond is approved the commanding officer of the vessel or the commandant of the station will be notified by the department. The accounts under the old bond shall then be closed, a board of three officers shall be appointed by the commanding officer or commandant to verify the balances of the bonded officer, and new accounts shall be opened under the new bond." (N. I. 3924.)

**94. Surety companies.**—List of companies holding certificates of authority from the Secretary of the Treasury under the acts of Congress of August 13, 1894, and March 23, 1910, as acceptable sureties on Federal bonds, is published quarterly by the Treasury Department.

**95. Receipts for premiums.**—Officers having a corporate company as surety on their bonds are required to forward to the Treasury Department, Division of Appointments, the company's receipt for the payment of annual premiums. (Tr. Dept. Cir. 65, 1904.)

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## CHAPTER II. THE SUPPLY DEPARTMENT.

### Section 6.—ORGANIZATION.

101. Supply department.—“The complement of the ship shall be organized into six departments, namely: I, the gunnery department; II, the navigation department; III, the engineering department; IV, the construction department; V, the medical department; VI, the supply department. In small ships one officer may have charge of several departments in accordance with these regulations.” (N. I. 2501-1a.)

102. “The supply division shall consist of all officers of the Pay Corps attached to the ship, the chief pay clerks, pay clerks, and acting pay clerks, yeomen and jacks-of-the-dust, the commissary steward, cooks, bakers, storemen, and such other persons as may be assigned to it by the commanding officer.” (N. I. 2203-1.)

“It shall muster at quarters at a place designated by the commanding officer.” (N. I. 2203-2.)

“The senior officer of the Pay Corps shall take charge of the division and make the usual report in regard to absentees. He shall comply with the requirements of Arts. I 1822 to I 1826, inclusive.” (N. I. 2203-3.)

“In battle, the members of the division shall be stationed by the commanding officer where they will be of the greatest service.” (N. I. 2203-4.)

“For the issue of money, small stores, and clothing, the enlisted men of this division shall be under the supply officer in the same manner as the men of the gun divisions are under the gun-division officers.” (N. I. 2203-5.)

“Officers commanding divisions shall make themselves thoroughly conversant with the fire bill and carefully carry out its requirements.” (N. I. 1822.)

“The commanding officers of divisions shall, whenever necessary, have prepared and signed memorandum requisitions for clothing and small stores or other articles required by the men. They shall not permit requisitions to be submitted for any man more frequently than necessary with the exercise of reasonable foresight.” (N. I. 1823-1.)

“No issue of clothing or small stores shall be made to any person in debt to the Government, or against whom a checkage is pending which may put him in debt, except on written authority of the commanding officer and a statement upon the requisition that the issue is necessary for the health and comfort of the person requiring it. (R. 619, 10.) (N. I. 1357.)” (N. I. 1823-2.)

“The commanding officers of divisions shall require each man to whom an issue of clothing or small stores is made to present the articles drawn, together with his copy of the receipt given by [the clothing] yeoman to him (Art. I, 4528) to his division officer or to some person in that division designated by such officer to check off.” (N. I. 1824.)

“Commanding officers of divisions shall make quarterly to the commanding officer a conduct report of the men of their divisions in accordance with prescribed forms.” (N. I. 1825-1.) “They shall encourage and endeavor to assist those who are specially desirous of improving themselves in knowledge or of advancing in rating.” (N. I. 1825-2.)

"Commanding officers of divisions shall, in addition to carrying out the instructions already laid down for inspection, take special care that all outer and underclothing, overcoats, caps, hats, and bedding of the men are, in respect to quality, pattern, and color, in accordance with the prescribed uniform." (N. I. 1826-1.)

"They shall see that all materials drawn are used for the purpose required; that all clothing is neatly made, marked, and kept in order, and that none of it is sold; that the men are neat in person and clothing, and provided with regulation knives and lanyards; and that underclothing is worn at all times, unless dispensed with by order of the commanding officer. All work done by the ship's tailor shall be submitted to the division officer concerned for inspection and approved before it is accepted or any payment made therefor. (Art. I 711 (2).)" (N. I. 1826-2.)

103. Stations and drills.—"The executive officer shall prepare complete watch, quarter, station, fire, coaling, collision, berthing, and boat bills, and have them framed and hung up in some conspicuous position, after approval by the commanding officer. These must be kept complete, correct, and accessible at all times during the cruise. The boat bill must contain full directions for abandoning ship, including arrangements for providing the necessary supplies of food and water. The fire bill must contain full directions for extinguishing a fire during quarters, when the regular alarm is not given." (N. I. 2501-5.)

"Commissary stewards, cooks, and bakers shall be excused from all drills other than 'clear ship for action,' 'general quarters,' 'fire quarters,' 'abandon ship,' and 'target practice.'" (N. I. 2605-4.) "At all times when food is being prepared at the galley or oven for use, excepting in case of actual emergency, a sufficient number of cooks and bakers shall be left in charge." (N. I. 2605-5.)

104. Pay clerks.—"Chief pay clerks, pay clerks, and acting pay clerks will perform the duties assigned to them by the officers of the Pay Corps with whom they are serving." (N. R. 3241.)

"If the officer of the Pay Corps concerned specifically authorizes the pay clerk to certify to the correctness of money lists as authorized at page 4063 of Bureau Memoranda 188, there would appear to be no objection to the payment of monthly money, using such list as a basis; but, unless specific authority is given, it is not believed that the officer of the Pay Corps could be held responsible for an erroneous payment caused by the fact that the list was certified by the pay clerk in his absence and without his specific authority." (Letter S. & A. to commanding officer *Panther*, July 6, 1917—No. 150—231-1.)

105. Yeomen "shall exercise vigilance and care over the stores to which they have access. They shall keep such accounts of public stores as may be prescribed from time to time. They shall see that the regulations concerning lights in the storerooms to which they have access are strictly observed, and that every precaution is taken to prevent fire or other accident." (N. R. 3402.) "Yeomen \* \* \* shall not be discharged until the stores under their charge shall have been examined and satisfactorily accounted for." (N. R. 3605.)

The pay yeomen will perform such office duties, etc., as may be assigned to them by the supply officer.

The clothing yeoman (or pay yeoman, if there is but one yeoman available for both duties) is responsible, under the supply officer, for the upkeep of stock, care and issue of clothing and small stores, and for the good condition of the storerooms and issuing room.

The ship's store yeoman is responsible, under the supply officer, for upkeep, care, and sale of stock and for the condition of the ship's store and storerooms.

The force of general supply yeomen and storemen will, when practicable, be so organized that the upkeep of stock, the care, inventory, issue, and accounting for store be separately organized under "Equipage" and under "Supplies."

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106. The [chief] commissary steward shall not have custody of or control over the record of provisions received, nor shall he prepare public bills or quarterly provisions returns; his duties being confined solely to the galley, bakery, and such storerooms as he has charge of and the work directly connected therewith—including the preparation of bills of fare, together with a statement giving the estimated quantity of each article needed in the preparation thereof for submission to the supply officer. He shall make each morning a written report to the supply officer of all provisions issued the day before and shall keep an accurate account of everything committed to his care." (N. I. 2241-13.)

107. Ship's cooks and bakers will be assigned to the supply department, as allowed by the official complement of the ship. When vacancies in the complement remain unfilled, the commanding officer should be requested to detail suitable men from other branches. When a separate ship's cook is allowed for the chief petty officers' mess he is nominally attached to the supply department and must conform to such general galley instructions, etc., as may be in force.

108. Jacks-of-the-dust will be assigned to duty in connection with storerooms and the handling of provisions.

109. "Messmen shall be detailed from the lower ratings. In no case shall a petty officer be detailed for duty as a messman." (N. I. 2513-3.)

"The executive officer \* \* \* shall be responsible for the detail, organization, and the discipline of the messmen of the general mess and for the proper service of the food at the mess tables." (N. I. 2513-4.)

110. Efficiency reports.—Efficiency marks for the enlisted personnel of the supply department will be prepared quarterly and submitted to the executive officer.

111. Vacancies in the complement of the supply department which remain unfilled should be made the subject of a letter to the commanding officer.

112. Promotions.—Recommendations for promotions should be made to the commanding or executive officers.

"As the bureau maintains classes for the instruction of yeomen, cooks, bakers, and commissary stewards, etc., it is preferred that men showing particular aptitude should be recommended for courses of instruction rather than for the rates they would receive after duly completing the respective courses. It is desired that only men in general service, and who have proven themselves desirable, may, as far as practicable, be detailed to the trade schools. No one will be recommended for any class, however, who has not been on board of a cruising ship for at least four months, who has not more than two years or less than four months to serve on current enlistment, and is in every way generally desirable for the naval service." (Bu. Nav. Cir., Oct. 1, 1911.)

113. Applications for leave or liberty or special requests in the case of persons in the supply department shall, after recommendation by the supply officer, be forwarded to the executive officer.

114. Reports against enlisted men of his own or any other department, if not requiring immediate attention, should be entered by the supply officer in the report book kept by the executive officer. (N. I. 2514-4.) Urgent or serious complaints should be made the subject of special report.

115. Acting as treasurer of an enlisted men's mess is prohibited in the case of all persons connected with the supply department. (S. A. M. 1066.)

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## Section 7.—STOREROOMS, OFFICES, AND EQUIPMENT.

121. Storerooms and offices.—“The officers of the Pay Corps shall take charge of the office, store, and other rooms under their charge, which are kept locked, keeping the keys in their custody. They shall see that store and other rooms under their charge are clean, dry, well ventilated, and in good order, and that they are prepared for inspection at the same time as the other parts of the ship.” (N. I. 2204-1.)

“They shall see that no private articles are stowed in these rooms; and that they are not used as sleeping apartments without the knowledge and authority of the commanding officer.” (N. I. 2204-2.)

“No storeroom or office shall be used for a sleeping apartment except by authority of the department, nor shall any such room be used for any other purpose than the public service for which it is allotted, unless in cases of emergency, in which case the emergency and consequent changes shall be immediately reported to the department.” (N. I. 809.)

“The chief master-at-arms shall see that all dispositions ordered for safety at night, including the securing of storerooms, holds, orlops, water-tight doors, etc., that are closed for the night, are completed by 7.30 p. m. or before.” (N. I. 2640.)

Inspections by the first lieutenant, as the officer responsible for the cleanliness and good order of the ship, are authorized by regulation. (See par. 25.)

“Heads of departments shall have charge of all keys of their respective storerooms, including duplicate and spare keys to the same.” (N. I. 1504-2.)

“None of the ship's keys shall be taken out of the ship.” (N. I. 1504-3.)

“Uncovered lights shall never be left unattended in any part of the ship, and covered lights shall always be so secured as to prevent breaking or capsizing. Uncovered lights shall never be used in holds, storerooms, orlops, lockers, bilges, or other places below the berth deck, except to test the air.” (N. I. 2607-10.)

“None other than safety matches shall be permitted on board, and the commanding officer shall prescribe the necessary precautions to be observed in their use. They shall not be used in storerooms, holds, or orlops, and care shall be taken that persons about to enter the magazines and shell rooms have no matches about them.” (N. I. 2607-15.)

122. Permanent fittings.—Repairs or alterations to storerooms or to permanent fittings under the cognizance of the supply department should be requested by letter to the commanding officer, classified as alterations, urgent repairs, and desirable repairs. (See N. I. 4301 and 4331.) (Title D, see par. 940; open contract repairs, see par. 495.)

123. Maintenance stores.—Equipment for use in the supply department shall be carried by the supply officer on S. and A. balance sheets in the same manner as equipment of other ship's departments. (See par. 321.)

Each vessel having a general supply system is furnished with an allowance book of S. and A. equipment; other vessels have an allowance of S. and A. equipment and consumable supplies.

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When safes are turned into store or issued from store, supply officers must set the combinations at zero. (S. A. M. 4164.)

Standard safes.	Outside measure.		
	Height.	Width.	Depth.
	<i>Inches.</i>	<i>Inches.</i>	<i>Inches.</i>
Old-pattern:			
No. 1.....	29½	24½	22½
No. 2.....	23	19½	16½
No. 3.....	19½	16	15
New pattern:			
No. 1.....	40	28	22
No. 2.....	30	24½	20
No. 3.....	24	24	20
No. 4.....	26	22	22

124. Maintenance stores—Supplies, including stationery, required for use in the supply department will be carried in Naval Supply Account in the same manner as other consumable supplies. (See par. 315.) When issued for use they will be charged against the quarterly sum allotted under the appropriation "Maintenance, Supplies and Accounts." (See par. 300.) Materials issued to the first lieutenant for cleaning the ship are also chargeable to this allotment. Blank forms (listed in S. and A. Bulletin No. 2) are obtainable from the supply officer, navy yard, Washington, D. C., on requisition upon S. and A. Form No. 173. Blank forms, to vessels having supply officers, are invoiced under title X.

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### Section 8.—CORRESPONDENCE.

131. Official correspondence.—(See N. I. 5301 et seq. for complete instructions.)

"All official communications from the Navy Department or other superior authority, dealing with any matter of ship's duty, shall be addressed to the commanding officer. He shall call upon the heads of departments concerned, if necessary, to prepare or assist in preparing for his signature a suitable reply or indorsement. All official letters addressed to subordinates on board ship shall be forwarded through the commanding officer." (N. I. 5326-1.)

"Commanding officers shall conduct and sign all correspondence with the Navy Department, their commander in chief, or other superior authority, relating to the efficiency or requirements of their commands." (N. I. 5326-2.)

"All routine reports intended for the Navy Department which do not require action or comment by the commander in chief, and are not necessary for his information, shall be forwarded direct by the commanding officer, excepting such as the commander in chief or the division commander may desire to have forwarded through his office." (N. I. 5335-2.)

"Every person in the Navy making an official communication of any kind to any superior authority, other than his immediate commanding officer \* \* \* shall send the same unsealed to his commanding officer, to be by him remarked upon and forwarded." (N. I. 5329-2.)

"All communications in regard to ship duty intended for or issued by the commanding officer shall be transmitted through the executive officer, except when the contrary is specifically laid down in these regulations." (N. R. 2201-3.)

"Officers shall not sign nor forward informal communications, or such as are not prepared in accordance with these instructions." (N. I., 5329-3.)

"When new work is duly authorized, a shipment or fresh business directed, or a requisition duly approved, the head of the department interested on board a ship in commission or the navy yard officials concerned may communicate direct with all bureaus, officers, persons, or firms involved in the matter, in order to expedite the transaction of public affairs. Important messages sent by telephone shall be confirmed in writing." (N. I. 5340-3.)

"All indorsements affecting pay, mileage, transportation, and traveling expenses shall be placed on the face of the original order involving travel, if practicable, otherwise on the back of the order. Such indorsements shall never be placed on sheets which might be detached from the original order." (N. I. 5312-23.)

132. Correspondence with Treasury Department.—"Officers of the Pay Corps shall forward through the commanding officer all reports and communications, except correspondence with the Treasury Department and accounts and returns. (Art. I 4923, par. 1.)" (N. I. 2205-1.)

"Applications to the Comptroller of the Treasury, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department for transmission to that officer." (N. I. 2205-2.) (See par. 643.)

133. Correspondence with contractors.—An official communication requiring correspondence with a firm under contract with the department shall not be forwarded by indorsement to such firm. A separate letter should be written. (S. A. M. 1273.)

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134. **Between subordinate officers.**—"Official correspondence between subordinate officers of ships or naval stations is forbidden, unless elsewhere specifically authorized herein." (N. I. 5304.)

135. **Files.**—"All officers shall file and preserve all official documents received and copies of all official letters and indorsements sent." (N. I. 5352-1.)

"Suitable files containing copies of all orders given and official letters written, and the original of all letters received on public service in all offices on board naval vessels and at shore stations shall be kept and preserved. Commanding officers may take copies of orders or letters sent or received. The system of filing shall be such as to safeguard all official papers and to render them readily accessible for reference. A flat-filing system shall be used when practicable." (N. I. 5352-2.)

136. **Signatures of commanding officers, etc.**—"All communications, orders, bills, requisitions, and papers which by law or regulations are to be signed, approved, or forwarded by an officer commanding a fleet, squadron, division, or station, the commandant of a naval station, the senior officer present, or the commanding officer of a ship, must be actually signed by such officer in his own handwriting; and in his absence, by the line officer next in rank and actually in command at the time." (N. I. 5319.) (See par. 674.)

137. **Signatures by yeoman.**—"No yeoman shall sign an official paper for any officer of the Pay Corps." (N. R. 3005.)  
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## CHAPTER III.

### SUPPLY—GENERAL INSTRUCTIONS.

#### Section 9.—FULL SUPPLY.

141. **Fitting out the fleet.**—"Special shipments and open purchase must be minimized, and every vessel of the fleet must, upon leaving her home yard, be so completely fitted out as to enable her to remain at sea and away from all sources of supply for the maximum period possible." (N. I. 1339-1.)

"To this end, ships' requisitions (prepared with care and according to the latest instructions) shall be habitually forwarded as long as possible in advance of arrival at navy yards; such requisitions to call for naval supply account stores and provisions other than fresh in quantities sufficient to fill all available stowage spaces with supplies assorted so symmetrically that all ordinary items may be expected to last about the same length of time." (N. I. 1339-2.)

"In the absence of specific instructions to the contrary, refrigerated meats will likewise be taken on board to the full capacity of the cold-storage compartment; also as much fresh vegetables as can be conveniently stowed and will be consumed before they are liable to spoil." (N. I. 1339-3.)

"No supplies of any kind shall be retained on board after it becomes fairly assumable that the same can not, or within a reasonable time will not, be used." (N. I. 1339-4.)

"Ships' supply officers shall frequently confer with heads of ships' departments not only with reference to what naval supply account stock needs to be requisitioned, but also as to what, if any, portions of the stock already on board might be advantageously landed and turned into store so as to make room for more active stock." (N. I. 1339-5.)

"Every vessel having the general-supply system shall, at the end of each quarter, send to every other such vessel in the fleet a list (arranged by classes and described as specifically as possible) showing the quantity of each item of Title X stock which is on board fit for issue but in excess of prospective needs." (N. I. 1339-6.)

"Such excess stock shall be subject to transfer between vessels with the approval of the commanding officers of the two vessels concerned; and every ship's requisition for Title X stock to be purchased ashore or to be furnished by a navy yard shall contain a statement that reasonable effort has been made to obtain all items listed on this requisition from excess stock of other ships of the fleet that are now present." (N. I. 1339-7.)

Heads of departments should cooperate in utilizing whenever practicable stock which appears to be "in excess," "obsolete," or "nonstandard." (G. O. 80, 1914.)

(For supplies of provisions, see also par. 331. For supplies of clothing, see also par. 431.)

142. **Suggestions or reports.**—"The officers of the Pay Corps shall, when necessary, make written suggestions or reports to the commanding officer concerning supplies and stores for the ship." (N. I. 2206.)

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## Section 10.—CLASSIFICATION OF PROPERTY AFLOAT.

**151. Accountable property afloat.**—Accountability is required for all stores and movable articles afloat, as distinct from the hull, machinery, and permanent (or semipermanent) fittings of the vessel. These stores are classified according to their characteristics or value as equipage and consumable supplies.

1. *Equipage.* (Title B) embraces articles of a nonconsumable character and can not be expended from the books without survey. Equipage shall be requisitioned, taken up, stored, and accounted for by the supply officer. "Equipage (Title B) in use shall be directly under the supervision and care of the various heads of ships' departments." (N. I. 4423-14-15.) (Procurement of, see par. 171.)

2. *Consumable supplies* (Title C) embrace articles of a consumable nature or articles of a more permanent character but of small value, and are expendable from the books in accordance with regulations appropriate to the various kinds of supplies as enumerated in this paragraph.

(a) "Provisions, clothing, and small stores and ship's store supplies shall be accounted for by the supply officer."

(b) "Medical stores \* \* \* shall be accounted for by the medical officer."

(c) "Marine Corps stores shall be accounted for by the \* \* \* marine officer."

(d) "Ammunition, ammunition containers, and ammunition details shall be invoiced to and accounted for by the gunnery officer under the ordnance account."

(e) "All other technical ordnance consumable supplies shall be requisitioned by, invoiced to, and accounted for by the supply officer of the ship under the ordnance account."

(f) "All other consumable supplies shall be requisitioned by, invoiced to, and accounted for by the supply officer under the naval supply account—General account of advances—Title X." When issued for use they shall be charged to the appropriation allotment concerned. (N. I. 4423-2.)

**152. Miscellaneous property afloat.**—

1. *Crew property* purchased from the profits of the ship's store is not on charge. It is purchasable by the supply officer on written order of the commanding officer, as provided in paragraph 473. It is customarily cared for by the officer detailed as athletic officer of the ship.

When the ship is about to go out of commission instructions as to the disposition of crew property should be requested of the Bureau of Supplies and Accounts.

2. *Freight.* (See par. 679, Expressage and Freight.)

3. *Hull, machinery, and permanent fittings,* title A, are not carried on the ship's books. Care, preservation, and requests for repairs or alterations pertain to the commanding officer and to appropriate heads of departments (par. 81.)

4. *Loaned articles.*—"When tools or articles of supplies or equipage are loaned to a ship by a yard department or division for use in work to be performed by the ship's force and are lost by such force, or are damaged or worn out while in possession of the ship's force to an extent beyond what would constitute a reasonable wear and tear in the performance of the work indicated, they shall be

replaced by like articles, the cost of said articles to be a charge against the allotment of the ship's department concerned. If similar articles are not in store on board the ship they shall be procured on ship's requisition submitted for that purpose, upon the face of which requisition shall be noted the words: 'To replace articles borrowed from yard department (division) and lost (or damaged) by ship's force.' Commandants are authorized to approve such requisitions, in advance of the bureau's approval, of articles in store for issue at the yard. In every case where such a loss is so great as to be unreasonable, in the opinion of the commandant, he shall order a board of survey to determine the cause and responsibility therefor, provided he can do so before the departure of the ship in question from the yard. If the ship depart before this board can meet the commandant shall report the case to the bureau concerned by letter for such further action as the department may order. Whenever articles thus loaned are replaced by the ship, as provided for above, the worn or damaged articles may be retained by the ship if desired.

5. *Presentation sets.* (See par. 305.)

6. *Private property* shall not be stored in storerooms or other rooms assigned to the supply department (par. 121). "The commanding officer shall not permit any private property in the nature of inflammable liquid or oil, explosives, or other dangerous stores liable to spontaneous combustion, to be placed on board. Private ammunition shall be stowed in places provided for ship's ammunition of a similar character." (N. I. 2707-3.)

Loss of private property, see paragraphs 445 and 679.

Inventory and sale of effects, see paragraphs 791 and 794; transportation of effects, see paragraph 495.

153. *Classification of Navy stores and material*, without regard to titles or appropriations, embraces 66 classes, as enumerated below. On board ships these classes shall be followed in the enumeration of items upon requisitions (S. A. M., 1862) for the grouping of items in Title X ledgers, and for the analysis of statistics reported in returns.

An alphabetical list of items entitled "Classification Index of Naval Stores and Material" is published by the Bureau of Supplies and Accounts as a guide in determining the class as well as the title of all stores.

#### Class.

1. Guns (boat, drill, field, main battery, secondary battery), range finders, and all accessories and parts.
2. Arms, accouterments, machine guns, ordnance equipment, and supplies.
3. Mines, torpedoes, torpedo tubes, and all accessories, outfits, and parts.
4. Ammunition, ammunition details.
5. Flags, bunting.
6. Anchors, anchor chains, and other ground tackle (boat and ship).
7. Fuel, galley and steaming (coal and oil).
8. Fuel, shore.
9. Aeroplanes, boats.
10. Boilers and engines, boat, engines, aeroplane, and all accessories, outfits, and parts.
11. Pumps and their parts.
12. Boat and ship fittings.
13. Engine room and fireroom fittings, supplies, and tools.
14. Oils (illuminating and lubricating), greases, and all lubricants.
15. Electric cable and wire, insulated.
16. Radio apparatus and all accessories, outfits, and parts.
17. Electric apparatus and all accessories, outfits, and parts.
18. Instruments of precision and all accessories, outfits, and parts.
19. Blocks and their parts.
20. Rigging (boat and ship, running and standing).
21. Cordage, hemp, oakum, twine, including manufactured articles.

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22. Rope (wire), wire (bare), including manufactured articles.
23. Boat and ship utensils.
24. Canvas.
25. Canvas articles.
26. Furniture.
27. Dry goods.
28. Textiles, made up.
29. Bedding, floor coverings, upholstery.
30. Bathroom and toilet fixtures and all accessories, outfits, and parts.
31. Lighting apparatus, nonelectric.
32. Fire-surfacing and heat-insulating materials.
33. Gaskets, packing, rubber (sheet and strip), and articles made of rubber.
34. Hose, leather, belting, flexible tubing, hose fittings.
35. Books, blue prints, charts, drawings, libraries (crews' and ships'), music, periodicals, professional publications, etc.
36. Musical instruments and all accessories, apparatus, outfits, and parts.
37. Athletic apparatus, wearing apparel, and all accessories, outfits, and parts.
38. Brooms, brushes.
39. Lumber, timber.
40. Tools, machine.
41. Tools, hand.
42. Hardware.
43. Bolts, nuts, rivets, washers.
44. Pipe, tubes, tubing (nonflexible).
45. Pipe fittings.
46. Metal in bars (flat, hexagon, octagon, round, square), billets, bolts, ingots, pigs, slabs.
47. Metal in plates and sheets.
48. Shapes, metal (angles, channels, half-rounds, I-beams, tees, zeos, etc.).
49. Aeronautic apparatus and all accessories, outfits, and parts.
50. Foundry apparatus and all accessories, outfits, and supplies.
51. Acids, chemicals, soaps.
52. Paints, paint ingredients.
53. Stationery, drafting room, and office supplies.
54. Office equipment.
55. Clothing, small stores.
56. Provisions, groceries, ship's store supplies.
57. Medicines, surgical apparatus, and all accessories, outfits, parts, and supplies.
58. Navy yard appliances, live stock, and all apparatus, outfits, parts, and supplies.
59. Building material (shore).
60. Boilers and engines (ship) and all accessories, outfits, and parts.
61. Power-driven appliances (ship), and all accessories, outfits, and parts.
62. Officers' mess gear.
63. Crews' mess gear.
64. Galley and laundry apparatus, ranges, stoves, and all accessories, outfits, and parts.
65. Miscellaneous articles, metals (rare and special), salvage materials.
66. Shop store supplies (ashore).

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## Section 11.—STANDARD ARTICLES AND SPECIFICATIONS.

161. The standard stock catalogue issued by the Navy Department in loose-leaf form is designed to cover all supplies regularly carried at various designated navy yards, and it is intended that it shall include all items of supplies and materials necessary to meet ordinary requirements of ships, and such requirements should be so regulated as to avoid as far as practicable making requisitions for articles that do not appear in the catalogue. The catalogue furnishes data relative to the cost per unit, weights, specifications, nomenclature, stock numbers, distributing yard, as well as the code word for each item. In the front pages of the book will also be found instructions regarding the preparation of invoices, requisitions, stowage precautions, classification of naval supplies, etc.

162. Standard specifications are laid down for the guidance of officers in requisitioning and inspecting certain naval supplies. An Index of Specifications for Naval Material is published at intervals by the Bureau of Supplies and Accounts, referring by name, number, and date to the specifications as separately printed. Copies of specifications are obtainable from S. and A. upon application.

Specifications under annual and quarterly contracts are distributed by the Bureau of Supplies and Accounts prior to the first of each fiscal year, as supplements to the Bureau Memoranda, covering provisions (see pars. 335-337), coal, gasoline and distillate, lubricating oil, fuel oil, boiler gaskets, CO<sub>2</sub> gas, and tool steel.

"All officers are requested to submit constructive criticisms and detailed suggestions on the Navy Department's specifications which would tend to improve these specifications in such a way as to result in broader competition, more satisfactory deliveries, and reduction in cost, by changing these specifications to meet more nearly the best commercial standard of quality in manufacture, thus reducing the number of articles which require special treatment in manufacture in order to pass the Government's tests, or by eliminating noncommercial requirements in methods of packing or delivery. Recommendations looking to the adoption of new specifications for material not already covered are also desired." (G. O. 79, par. 3.)

163. Adherence to specifications.—"Requisitions for materials for which standard specifications have been adopted shall adhere strictly to such specifications. Should it be found necessary to modify standard specifications, reasons for such modification shall be stated, and, except in urgent cases, the requisition and reasons for modification shall be submitted to the bureau concerned." (N. I. 4659.)

The following form should be used on requisitions in referring to "Standard specifications": "(Name of article) to be in strict accordance with Specifications (number) issued by the Navy Department (date)." The latest issue of specifications must be referred to, as published in the current index.



## Section 12.—REQUISITIONS FOR MATERIAL AND SERVICES.

**NOTE.**—See also detailed instructions in par. 293, General supplies and equipage; par. 332, Provisions; par. 464, Ship's store; par. 431, Clothing and small stores; approval of requisitions, see par. 490; Title X stub requisitions, see par. 300-2; procurement of nonaccountable material, see par. 152.

**171.\* Accountable material procurable by requisition.**—Stores are procurable only on requisition, approved by competent authority, except in the case of boats, anchors, and anchor chains (see par. 305), and torpedoes, gyro gears, and torpedo tubes (see par. 305), which should be requested by the supply officer by letter.

**172. Requisitions for services.**—Services are procurable only on requisitions prepared in accordance with such provisions of this section as do not appropriately relate entirely to material, and approved by competent authority.

**173. Origin of requisitions.**—"Requisitions for equipage, supplies, or services other than those pertaining to the medical department and to the Marine Corps to be furnished a ship shall be prepared by the supply officer of the ship on the request, if necessary, of the heads of departments requiring the supplies or services, with original and one copy in cases where the requisition is not forwarded for bureau approval, and with original and three copies in all other cases." (N. I. 4471-1.)

Requisitions for provisions and ship's store supplies and clothing will be prepared by the supply officer.

**174. Forms.**—Form No. 44 shall be employed for all requisitions except as follows: Form No. 30 and 30a shall be employed in requiring provisions and clothing from a navy yard. Requisitions for technical ordnance material (Classes 1, 2, 3, 4) will be prepared on Form 44d. (See par. 293.) Special forms are used by medical officers and marine officers in requiring stores from shore depots.

**175. Timely submittal.**—"Officers in charge of departments shall keep themselves informed of the needs of their respective departments, and shall meet such needs by timely requisitions." (N. I. 4479-3.) (See par. 141.)

"For ships on board which the general supply system is not in operation: Requisitions for supplies not in excess of allowance shall be made but twice a year, each requisition to cover the full allowance of supplies for the succeeding half fiscal year. All items or parts of items not needed shall be omitted and, in the event of their being required at a subsequent date, they may be covered by a 'not-in-excess' requisition. No requisition shall be made to cover the allowances for more than one of these periods." (N. I. 4471-4a.)

The naval station, Key West, should be notified of all requirements at least 48 hours in advance of arrival of ship. (S. A. M. 3406.)

**176. Articles previously disapproved.**—"Articles of equipage and unusual articles of supplies for which requisition in excess has once been made and been disapproved by the bureau concerned, shall not be required for again within six months unless the bureau concerned so authorizes within six months, and then a reference should be made on the new requisition to the fact that a previous requisition for the same articles has been disapproved." (N. I. 4478-2.)

**177. Proprietary articles.**—Requisitions "shall not call for proprietary articles in any case where it can possibly be avoided; and when calling for proprietary articles they shall be accompanied by a statement from the officer concerned."  
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cerned showing clearly why these articles and no others will answer the necessities of the service. They shall be accompanied by the explanatory letter required by article 4660 [see below]. The following-named products or manufactures of particular individuals, makers, or proprietors that have been shown by experience to be best suited for the particular service required of them may be designated by brand name or otherwise, according to the practice of the makers or proprietors, viz: All kinds of lubricating oils, packing (including gaskets of all kinds), antifriction metals, fire bricks for boiler furnaces, lagging material for boilers and steam pipes, and boiler gauge glasses; but it shall be provided in such requisitions that bids will be considered for articles of different names or brands that can be shown to have proved efficient and satisfactory in naval or commercial use for the purpose intended." (N. I. 4654-2f.)

The following clause should, in such case, appear on the face of requisition: "Bids will be considered for \_\_\_\_\_ of different names or brands that can be shown by the bidder, to the satisfaction of the bureau using the same, to have proved equally satisfactory and efficient in naval or commercial use for the purpose intended. Each bidder should state distinctly the name of the manufacturer and brand of the \_\_\_\_\_ he proposes to furnish; but if this information is not furnished in the bid, the bidder will be required to furnish the article of the brand or manufacture specified if he is awarded the contract. The right is reserved to reject any bid on a different brand or manufacture of \_\_\_\_\_ which will not be acceptable to the head of department who will use the material." (S. A. M. 398.)

"Names of manufacturers [shall] be hereafter stricken out of requisitions unless special consent has been obtained from the department permitting the use of such names. [The foregoing is] not intended to refer to requisitions proprietary in nature and which are forwarded with requests to waive all competition. Such requisitions may state the name of the manufacturer and will be accompanied by the usual proprietary certificate. In requisitions for spare parts or new parts of machines now in use or for repairs of machines now in use, the names of machines or the manufacturers thereof, for which repairs or new parts are desired, may be inserted as has been the practice heretofore. The department will be pleased to receive at all times the names of firms who may be willing to bid, and such names may be added as a footnote on any requisition." (G. O. 71, 1914.)

"In submitting requisitions calling for any proprietary article \* \* \* information shall be forwarded by letter showing \* \* \* the reason why the article, if proprietary, and no other will meet the requirements of the service." (N. I. 4660.)

**178. Nonstandard articles.**—Where standard specifications are modified, reasons for such modification shall be stated and, except in emergencies, the requisition shall be submitted to the bureau concerned. (See par. 162.)

**179. Patented articles.**—Statement should be made on the requisition to the effect that the articles are patented, or, if there is doubt as to the existence of a patent, statement to that effect. (S. A. M. 1262, 1284.)

**180. For replacement of articles loaned by a yard.**—Requisitions to replace such articles that are lost, damaged, or worn out, will be made as provided in paragraph 152-4.

**181. For replacement of articles of equipage.**—(See par. 244.) Replacement of articles of officers' mess outfits are subject to the provisions of paragraph 305; of typewriters and computing machines, to the provisions of paragraph 305.

**182. Requisitions at a navy-yard port.**—"Requisitions for supplies or services for a ship at a navy-yard port shall be made as prescribed in this article." (N. I. 4472-1.)

(a) *Not in excess.*—"For articles not in excess of allowance the ship's supply officer, through the commanding officer, shall make requisitions (original and five copies) direct upon the supply officer of the yard. Ship's stub requisitions

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for 'not in excess' Title 'X' supplies (S. & A. Form 128) prepared according to classes of material and groups as handled by storemen of supply departments at navy yards need not, however, be approved by the commanding officer unless he so desires. The supply officer of the yard shall cause the requisition to be checked at the earliest possible moment, especially in instances where there is an indication of urgency, to determine what articles are in store. If it be found that articles can not be supplied from stock or from material due under existing contracts, immediate arrangements shall be made for purchase, unless it is known that the vessel will not remain at the yard a sufficient length of time to receive the articles by purchase. In the latter event the requisition shall be acted upon as follows: The supply officer shall furnish the articles that are in store and, in the case of a requisition not completed by him, retain one copy for his files, and after making proper notation as to the articles that will be furnished or manufactured, return one copy to the commanding officer of the vessel for his information, forwarding the original and two copies direct to the bureau concerned for action. Such bureau, after designating the source of supply of the items which could not be furnished by the supply officer of the yard, shall retain one copy for its files and forward the original and one copy to the Bureau of Supplies and Accounts for action. Provided it is known that the vessel is to proceed to another yard, the original and four copies of the requisition (after having been properly checked by the supply officer upon whom same was originally submitted) shall be forwarded to the supply officer at the yard to which the vessel is to proceed for the supplying of any remaining items, the vessel being notified of the action taken. If all remaining items are thus disposed of, the supply officer shall retain one copy, and after proper notation shall forward one copy to the bureau concerned, and the original and remaining memorandum copies to the vessel. In case any items are not thus supplied, either from stock or material due under existing contract, or by local purchase, proper notation shall be made on the requisition by the supply officer last handling same; after which one copy shall be retained for the files of the supply officer, the original and two memorandum copies being forwarded to the bureau concerned, and one memorandum copy returned to the vessel. In case of a requisition completed by the supply officer, upon whom same is originally submitted, one copy shall be retained for his files, one copy forwarded to the bureau concerned, and the original and remaining copies returned to the vessel with proper notation of action taken." (N. I. 4472-2.)

(b) *In excess* (see par. 184b).—"For articles in excess of allowance supply officers of ships shall make requisition as prescribed in paragraph 2 [par. 182a]. The supply officer of the yard shall check the items which can be furnished at the yard within the proper time and forward the original and all copies direct to the bureau concerned. Such bureau, after indicating its approval or disapproval of the several items and designating the source of supply of approved items, shall retain one copy for its files and forward the original and three copies to the Bureau of Supplies and Accounts for action." (N. I. 4472-3.)

(c) *Services.*—"Services, including repairs not made at the yard, shall be procured under the method prescribed in paragraph 3 [par. 182b] of this article." (N. I. 4472-5.)

(d) *Emergencies.*—"In emergencies, of which the commandant shall be the judge, articles required for immediate use may be issued from store or purchased by the supply officer of the ship in advance of bureau approval, the original and three memorandum copies being forwarded immediately by the commandant to the bureau concerned for its approval and reference of the original and two memorandum copies to the Bureau of Supplies and Accounts for its action. Services required in like emergency, or in cases of little importance as to cost, may be procured upon the order of the commanding officer." (N. I. 4472-6.)

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183. Requisitions not at a navy-yard port.—“All requisitions for supplies or services for a ship at a port where there is no navy yard shall be treated as prescribed in this article.” (N. I. 4473-1.)

“When time will permit, and under all ordinary circumstances when in the United States, and on foreign stations when the procurement from home of the articles needed will be advantageous to the Government, requisitions shall be forwarded (original and three copies) to the bureau concerned, for action by it and by the Bureau of Supplies and Accounts.” (N. I. 4473-2.)

“When time will not permit, or on foreign stations where direct purchase will be to the advantage of the Government or, in the case of needed services of little importance as to cost, the senior officer present may direct procurement by the fleet, squadron, or division paymaster, or by the supply officer of the ship concerned.” (N. I. 4473-3.)

“All requisitions from a ship in a port where there is no navy yard shall state which articles, if any, can not be purchased at that port.” (N. I. 4471-11.)

“In the matter of requisitions, the Mare Island Navy Yard shall be considered as at the port of San Francisco.” (N. I. 4471-12.)

184. Preparation of requisitions.—(Number of copies, see pars. 182, 183.) The following requirements are, in the main, based on N. I. 4471:

(a) *Title, bureau, and appropriation* must be indicated, and the requisition shall not embrace articles pertaining to more than one title, bureau, or appropriation.

(b) *In excess or not in excess* must be indicated. “Articles ‘not in excess’ of allowance and articles ‘in excess’ of allowance shall not be placed on the same requisition.” (N. I. 4471-6.)

“Requisitions for articles not in excess of allowance shall embrace only articles shown on the allowance list, in quantity and kind as allowed.” (N. I. 4471-7.) (See note to following subparagraph.)

“Requisitions for articles in excess of allowance shall embrace all articles not on the allowance list or not allowed in the kind or quantity desired. All requisitions from receiving ships and from ships having no allowance lists shall be treated as for articles in excess of allowance. All other requisitions, except for supplies required by the supply officer of a ship under ‘Title X,’ or articles of equipage to replace those condemned by an approved survey. \* \* \* shall be considered as in excess.” (N. I. 4471-8.) There being no allowance of quantity for Title X stores on vessels operating under a general supply system, requisitions for such stores are in excess only when for items of a kind not on the allowance list.

“Only in case of absolute necessity or accident will a departure from the allowance be tolerated, and requisitions for articles needed to meet such necessities must be made out as in excess, bearing certificates stating plainly the facts which are deemed sufficient to warrant approval of the requisitions.” (N. I. 4478-1.)

In case of “in excess” requisition under Title X, notation shall be made as provided in paragraph 293b.

Allowances and restrictions governing general stores, see pars. 291, 293; governing provisions, see par. 331 et seq.; ships’ store supplies, see par. 462; clothing and small stores, see par. 431.

(c) *Date and place of delivery* should be stated, due consideration being given to the time reasonably required for assembling the stores and effecting delivery.

(d) *Entry of items, quantities, prices, etc.*—Items shall be arranged in classes, and not more than two hundred items shall be requested on one requisition. They shall be numbered consecutively on the left-hand margin without regard to classes, and each item shall be entered on a separate line. The quantity of each item on hand and, if not in store, the estimated unit and total cost of the desired item, shall be given.

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\* \* \* Particular attention should be given \* \* \* (in the case of requisitions for general stores) not to have on board at any time more than a six months’ supply at the most and not more than a three months’ supply when acting within reasonable delivery distance of a home yard. If at any time an unusual quantity is requested, the reason should be stated fully, so that intelligent action can be taken.” (S. A. M. 3079.)

The number of pounds to the hundredweight or ton should be definitely stated, and preferably the commercial long ton of 2,240 pounds should be specified. Where there is any question as to the capacity of a unit of weight or measure, the quantity desired should be definitely stated. (S. A. M. 2240.)

“When requisitions call for various sizes of any one article, the quantity of each size desired shall be entered on a separate line, and each size shall be given a separate item number.” (N. I. 4471-31.)

(c) *Description of items.*—“Description, specifications, or sketches should be appended, to afford ready understanding of requirements and to permit the prompt and intelligent consideration of the requisitions, and to avoid recourse to voluminous correspondence resulting from failure to enter sufficient data and specifications care shall be exercised in every instance to furnish this information in the fullest possible detail.” (N. I. 4471-3g.)

“Reference to catalogues shall not be made; nor shall the words ‘equal to’ or ‘best commercial quality,’ or any corresponding terms, be used, nor shall proprietary articles be called for except as provided in Article I 4654-2e. [See par. 177.]” (N. I. 4471-3j.)

In making requisitions for proprietary articles the requirement “as per sample” will be avoided whenever possible, unless a sample can be sent to every prospective bidder requesting it. (S. A. M. 3054.)

“In order to avoid mistakes in the manufacture of boat covers, canopy covers, and other articles of equipage, ship’s requisitions, letters and supply officer’s requests for repairs or manufacture will, in every case, refer to the official boat number in addition to giving the type and size of the boat.” (N. I. 4471-2b.)

In the case of technical ordnance material, reference should be made to the latest issue of drawing and piece number.

For required method of designating metals, see paragraph 305.

Reference should be made to Standard Specifications if such exist. (See par. 162.)

(f) *Reference to survey or other authority.*—Notation should be made as to “the articles which are required to replace others condemned by survey as unfit for repair, with number and date of survey, and date of its approval.” (N. I. 4471-3d.) Notation should also be made as to “those required to replace others expended from the books by authority other than approved survey, stating such authority.” (N. I. 4471-3e.)

(g) *Object and authority.*—“The object for which the materials or services are required shall be stated, and, if authority for the submission of the requisition is a bureau letter or indorsement, the date and number of the letter shall also be stated.” (N. I. 4471-1.)

(h) *Tenders, torpedo craft, and submarines.*—“Requisitions for supplies and equipage submitted by tenders, torpedo craft, and submarines (regardless of whether or not the torpedo craft or submarines may be away from or in the presence of their tenders) will be headed ‘U. S. S. (name of tender)’ for ‘U. S. S. (name of torpedo craft or submarine)’ under the following given conditions:

“(1) When tender submits requisition for consumable supplies for a specific torpedo craft or submarine.

“(2) When tender submits requisition for equipage for a specific submarine.

“(3) When individual torpedo craft submit requisitions for consumable supplies.

“(4) When individual submarines submit requisitions for consumable supplies or equipage.” (N. I. 4471-3q.)

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### Section 13.—DELIVERIES AND INSPECTIONS.

191. Arrival of stores shall be reported by the officer of the deck to the officer in whose charge they belong. The medical officer of the ship shall be notified when fresh provisions for the general mess come alongside. (N. I. 1802.)

192. List of articles.—“Each delivery of stores shall be accompanied by a list of the articles.” (N. I. 4482-4.)

193. Receipt of shipments.—(Receipt of shipment other than shipment by a supply officer, see art. 4626-1 N. I.)

Shipments received from contractors shall be carefully checked with the bill of lading, which, when accomplished, shall be indorsed, over the receiving officer's signature, with a statement of the condition of the supplies, fully showing, in the event of loss or damage, the character and the amount of such loss or damage. Shipments shall be opened and checked under such precautions as will obviate the possibility of dispute as to the condition or quantity of supplies received and as to the responsibility for bad condition, damage, or shortage. The facts shall immediately be communicated to the contractor. If the payment of delivery charges is required, when by the terms of the purchase they should have been prepaid, corresponding deductions should be made from the bill. Such charges should be paid under the same appropriation and title as the stores, and taken up on the property accounts as a portion of the cost of the articles. (See also par. 204; 272.)

“When stores are being discharged [from a naval auxiliary] the senior officer present shall require a responsible officer to be present to check out the stores and see that the same are carefully and properly handled.” (G. O. 119-1914.)

Supply officers of all ships and stations will hereafter verify the shipping marks on all shipments received. (S. A. M., 4265.)

194. Inspection of deliveries from purchase.—(Coal, see also par. 495; provisions, see also par. 333 et seq.; ship's stores supplies, see also par. 465.)

“Articles purchased shall be delivered subject to inspection and approval as to quantity and quality by the head of department requiring them.” (N. I. 4482-1.)

“No stores furnished and delivered by a contractor shall be received unless marked with his name.” (N. I. 4601-4.)

“All inspections of supplies shall be made by the officers of the ship to which they are delivered.” (N. I. 4482-2.)

“Officers and other persons detailed to conduct or assist in inspections shall inspect carefully as to quantity and quality, making or causing to be made such tests as may be required.” (N. I. 4673-1.)

“Supplies for a ship obtained by requisition upon a supply officer ashore; if delivered alongside by terms of the purchase before inspection, shall be inspected as provided in Article I 4482, and a report, in duplicate, of such inspection shall immediately be forwarded by the inspecting officer of the ship to the supply officer upon whom requisition for the supplies was made.” (N. I. 4674-1.)

“Commanding officers shall see that all such inspection reports have been forwarded before sailing.” (N. I. 4674-2.)

“Where material has been inspected as to quality prior to its delivery by a duly authorized inspector, further inspections at the navy yard shall be confined to ascertaining whether the full amount has been delivered in good condition and without substitution.” (N. I. 4671-2.)

195. Rejections.—“No material shall be passed unless the officer detailed to conduct the inspection is satisfied that it conforms to the requirements of the specifications as included in the requisition or contract.” (N. I. 4673-1.)



The contractor shall be notified that rejected articles are held subject to his order and at his risk. Expenses of removal and return of rejected articles must be borne by the contractor. (See N. I. 4673-2-3.)

**196. Contested rejections.**—"Should the decision of an inspecting officer be questioned, the commanding officer shall order a board of at least three competent officers to inspect the supplies. The report of this board, if unanimous, shall determine the acceptance or rejection of the supplies; if not, the final decision shall rest with the commanding officer." (N. I. 4482-3.)

**197. Net quantity receipted for.**—Receipt shall be given, and bills certified for payment, only for net quantities accepted and received on board. Deductions shall be made for weight of containers and of such portions of the article itself as should, by the terms of the contract, be excluded. Stores lost or damaged through the fault of the naval service should be accepted, and a survey called to cover the loss.

**198. Book entries—Stores purchased.**—Stores received from purchase will be taken up on the books of the officer concerned from the memorandum copies of public bills covering the deliveries.

**199. Deliveries from Government sources.**—"Each delivery of stores shall be accompanied by a list of the articles." (N. I. 4482-4.)

"All invoices of supplies shall be checked off, when the articles are delivered to a ship by the representative of the bureau concerned, or by a subordinate under his direction, but a representative of the ship's supply officer shall also be present and jointly verify the stores, and this representative alone shall have authority to sign the memorandum invoice or receipt covering them. Such stores shall not be placed in storerooms or used until the above directions have been carried out." (N. I. 4405-1.)

"When articles are furnished by supply officers in bales, packages, or casks, they need not be opened to ascertain their contents, but the ship's supply officer, or head of department on ships not using the general supply system, shall receipt for them according to their marks, and his receipt shall bear the words 'Subject to inventory.' When they are opened the contents shall be compared with the invoice; if found to vary, a survey must be held to authenticate the fact." (N. I. 4406.)

Provisions placed on board a ship fitting out before the supply officer reports will be checked and accounted for as provided in paragraph 333.

"Supplies and equipage for ships in commission shall be delivered to the ship's representatives at the storehouses and shall be there receipted for by them." (N. I. 4608-7.) (Transportation facilities, see par. 234.)

"The delivery of supplies to a ship in commission shall not be deemed complete until they have been actually placed on board, or in her boats, or other conveyance, at the wharf, and receipts have been obtained." (N. I. 4401.)

**200. Book entries—Government stores.**—Stores delivered from stations or ships will be taken up on the books of the officer concerned from priced invoices, or summaries covering the same, two copies of which will be receipted and returned.

**201. Boxes for fragile articles.**—"When fragile articles, such as thermometers, stop watches, or others supplied in special boxes, are received, the boxes shall, if possible, be saved and used in turning in similar articles in future." (N. I. 4405-6.)

**202. Receipt of damaged shipments.**—When articles are lost or missing afloat, or shipment of stores received in which there is a shortage according to the invoices, or when the articles received do not correspond in quantity or kind with the marks on the package, the supply officer shall request a survey of such articles, and when the value of any one item or the total of identical items does not exceed \$100, the commanding officer shall appoint a surveying officer, who shall be a commissioned officer of a department of the ship other than that to which the articles to be surveyed pertain. Where the value of any missing or

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lost articles is in excess of \$100 the request for survey shall be forwarded to the division commander or the senior officer present, who shall appoint a board of three officers to make the survey. (N. I. 4733-1-2.)

In the event of loss or damage in transit, a copy of the survey should be forwarded by the consignee to the officer making the shipment, accompanied by a letter requesting that a claim for the value of the missing or damaged articles be made against the carriers, together with a statement of the unearned freight charges on the missing articles to be deducted from the face of the voucher. The transportation company should also be notified that the shortage will be made the subject of claim by the officer settling the voucher.

Shipments received at foreign ports shall be cleared through the customs by the consignee, who shall, if necessary, apply to the local consular representatives of the United States for assistance. Such shipments consigned to naval vessels are not as a rule subject to duty.

"In the absence of an express agreement to pay demurrage, the United States are liable therefor, as upon an implied contract, the amount to be ascertained in accordance with the custom of the port where the liability arises." (2 Comp. 179.) (See par. 661-b.)

**203. Payment of transportation charges on Government shipments received** will not be made by the supply officer of the vessel. Payment of transportation charges by the supply officer is restricted to shipments made from the vessel to which he is attached, as provided in paragraph 679.

**204. Bills of lading.**—(See also par. 271.) "The officer receiving stores by shipment shall indorse such receipt upon the bills of lading, stating over his signature the condition of the supplies, and surrender the original to the carrier from whom he receives the goods, which bill shall be received as evidence of delivery. In the event of there being any loss or damage, the indorsement must fully show the character and amount of such loss or damage, in order that proper deductions may be made by the officer certifying the bill for freight. An accomplished memorandum copy of the bill of lading shall be returned to the supply officer who shipped the supplies." (N. I. 4625.)

In the absence of the consignee, or on his failure to receipt, the person receipting will certify that he is duly authorized to do so, citing such authority.

The date placed over the signature accomplishing the bill of lading should in all cases be that on which the stores were actually received in custody.

**205. Missing bill of lading.**—If the bill of lading is missing the consignee may, to insure prompt delivery of the shipment, give to the carrier a receipt for the articles actually delivered, with a statement as to their condition, and embodying a statement to the effect that the receipt is given because the bill of lading has not come to hand. If a certificate, issued by the shipping officer in lieu of a missing bill of lading (as provided in par. 272), comes to hand, it shall be indorsed by the consignee with a certificate as to the delivery of the property and its condition, provided that any receipt previously given, as above provided, shall be surrendered by the carrier and destroyed by the consignee. If the bill of lading comes to hand it shall be accomplished in the usual way by the consignee, provided that any receipt or accomplished certificate previously given, as above provided, shall be surrendered to the carrier and destroyed by the consignee. (See instructions on bill of lading form.)

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#### Section 14.—CARE AND ISSUE OF MATERIAL.

NOTE.—Custody and inventory of equipage in use, see pars. 294, 295. Issues to destitute American seamen, see par. 425f.

**211. Care and preservation.**—"Officers shall at all times attend to the care and preservation of all Government property in their charge, and upon proper representation from them the commanding officer shall afford them such assistance as may be necessary to protect and preserve such property from deterioration and waste so far as may be within his power." (N. I. 4410.)

**212. Inventories.**—Annual inventories of general stores, see par. 295; quarterly inventories of crockery and mess gear, see par. 305; quarterly inventories of provisions, see par. 333; ship's store, see par. 466; clothing and small stores, see par. 433.

Inventories shall be taken on detachment (par. 230), except in the case of general stores. (See par. 304.)

**213. Deterioration, loss, or destruction** of any of the public property in his charge shall, when discovered, immediately be reported by the supply officer to his commanding officer. (N. I. 2204-4.)

"In case of loss or such damage as to unfit supplies for issue, or articles of equipage for further use, the officer in whose charge they are shall request a survey for the purpose of establishing and reporting the facts. If lost, the articles shall be expended from the books, but the accountability of the officer responsible for the loss shall not thereby be diminished, and the board of survey shall ascertain and report thereon. But if they are so damaged as to be unfit for further Government use in their original capacity, and are to be turned into store, they shall remain on the books until they can be turned in, when they shall be invoiced at their full value to a supply officer on shore." (N. I. 4417.)

**214. Robbery, shortage, or excess** of public property must, when discovered, immediately be reported and a survey requested. (N. R. 1505.)

**215. Illegal orders to expend property.**—When a supply officer is ordered to make an expenditure of stores which he believes to be illegal he shall follow the procedure laid down in paragraph 665.

**216. Unnecessary expenditure of stores** shall be avoided. (See par. 663.)

**217. Private use of public property.**—"No article of public supplies is ever to be appropriated to the private use of any person not in distress without the consent of the Navy Department or the order of the senior officer present, who shall give the department information of every case that may occur, together with the attending circumstances; and he shall be careful to take the best security for indemnity to the Government." (A. G. N., art. 11.) (N. I. 4412.)

**218. Loans outside the naval service.**—"Public property shall not be loaned to individuals or organizations outside the naval service unless the senior officer present shall deem such action advisable or proper, by reason of a public exigency, calamity, or ceremonious occasion. The foregoing prohibition applies to the loan of flags. The accountability of the responsible officer shall not be diminished by the provisions of this paragraph." (N. R. 1507-3.)

**219. Advances and loans to officers** are prohibited. (See par. 594.)

**220. Sending property from ship.**—"No article for which an officer is responsible shall be sent out of a ship except on the written order of the commanding officer." (N. I. 4413-1.)

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221. Throwing articles overboard.—“Wood, barrels, packing boxes, or unpierced metal cans shall not be thrown overboard, either in port or at sea.” (N. I. 2632-1.)

222. Issues of equipage shall be made on receipt to heads of departments concerned, such issues involving no changes in the books. (See par. 294.)

223. Consumable supplies, Title X, carried by the supply officer, shall be issued for consumption to heads of departments under quarterly allowance restrictions, as provided in paragraph 300 et seq., and expended from the books as a charge against the bureau appropriation concerned.

224. Consumable supplies, Title C, carried by heads of departments on board vessels not operating under the general supply system shall be issued for consumption in accordance with regulations appropriate to the stores concerned.

225. Sales to merchant vessels in distress or needing supplies. “Merchant vessels in distress or needing supplies may be furnished with such as can be spared, but receipts in triplicate shall be taken, the original of which shall be retained by the officer from whose department the stores have been furnished, and the duplicate and triplicate forwarded by different conveyances to the Bureau of Supplies and Accounts. Cash payments may be received, if practicable, and accounted for by the supply officer; if otherwise, a bill of exchange shall be obtained, to be drawn by the master on the owners, payable to the order of the Secretary of the Navy, and its first and second forwarded by different conveyances. The address of the owner shall be stated, and the value of the supplies calculated at the average price. In the case of clothing and small stores the prices established by general order shall be charged. In cases of extreme distress gratuitous assistance may be furnished.” (N. I. 4554.)

Sales of provisions, see par. 357; ship's store, see par. 469; clothing and small stores, see par. 444; sales of effects of deceased men and deserters, see par. 794; of persons captured, see par. 776; sales to Naval Militia, see sec. 14 of G. O. 77, 1914.

226. Sales to foreign men-of-war.—“Such stores as can be spared may, when requested, be issued upon the written order of the commanding officer to a foreign ship of war, receipts in triplicate from the commander thereof being taken and forwarded as directed in Article I 4554. [See par. 225.]” (N. I. 4556.)

Stores issued to men-of-war of friendly belligerent powers will be expended from balance sheets and charged to appropriation “Allied Powers,” title 22, “Allied Powers.” Receipted invoice and a duplicate will be forwarded to S. and A. with the quarterly transfer statements, reimbursement to be secured by S. and A. Issues of provisions and clothing will be reported on Form 222. Issues from the naval supply account will be reported on Form 69.

227. Sales of condemned supplies.—“On board vessels in foreign waters, when there is an accumulation of condemned stores, under Titles B and C, sufficient to cover the expenses of a sale, and it is considered to be to the best interests of the service so to dispose of them, they shall be resurveyed by a board of three officers and may be sold, after application for and receipt from the Secretary of the Navy of the required written authority, in accordance with the provisions of section 3828, Revised Statutes, and of the acts of August 5, 1882, and June 30, 1890.” (N. I. 4718.) In the event of such sales being authorized they shall be conducted and account of sales rendered as provided in the Naval Instructions, chapter 40, section 2, relative to sales at shore stations, in so far as such regulations are applicable to ships. The duties in connection with sales assigned by such regulations to the supply officer and the disbursing officer of the yard shall be performed respectively by the supply officer of the vessel.

Taking up of proceeds of sales, see paragraph 563; payment of expenses of conducting sales, see paragraph 679.

228. Condition and stowage of articles.—“Every article transferred from a ship shall be cleaned and placed in good condition, so far as it is within the capacity of the ship's force before being transferred. The heads of the ship's

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departments shall be held to a strict accountability for the condition in which stores under their charge are transferred or turned into store.” (N. I. 4420-2.)

The officer of the deck “shall see that all articles to be sent away from the ship are carefully stowed in the boats or vessels receiving them so as to prevent injury.” (N. I. 1802-3.)

229. Invoices, Form 71, shall accompany or follow all transfers of property, except in the case of temporary transfers of equipage to navy yards for repair. In the absence of invoices, lists in duplicate should accompany property transferred, and receipts should be taken on one copy thereof. Invoices to the officer concerned shall be prepared and signed by the officer on whose books the articles are carried. Notations shall be made showing what debits and credits to appropriations and titles are involved, if any. Three copies shall be forwarded, one of which the receiving officer shall receipt and return. (S. A. M., 1709.)

230. Transfers to successor upon detachment.—(General supplies, see par. 304.) “If an officer having charge of supplies or equipage should be detached from a ship during a cruise, an inventory shall be taken, and he shall make a complete transfer to his successor, if the time shall permit, in order to relieve himself from responsibility. If this complete transfer is not made, he shall, before his departure from the ship, so report to the commanding officer.” (N. I. 4421-2.)

Supply officers should state upon the face of invoices of stores transferred whether or not the quantities as stated therein have been verified by an inventory. If for any reason this inventory can not be taken at the time of the transfer, such reason should be stated in detail on the face of both copies of the invoice, and the approximate date of the last inventory should be given. After a supply officer has signed an unqualified receipt for stores transferred to him it can not be expected that the accuracy of his inventory (when he verified the invoice) shall be questioned in connection with subsequent discrepancies that may be discovered; and the necessity for a careful inventory by the relieving officer is therefore emphasized. Unless it can be shown that an invoice which was receipted “subject to inventory” was verified by an inventory without unnecessary delay after the transfer, the officer who signed the receipt will be held accountable for any discrepancies that may subsequently be discovered. When the inventory for verification has been taken, the officer who signed the receipt should inform the Bureau of Supplies and Accounts. If a discrepancy is discovered, a board of survey should be requested. (1 S. A. M., 324.) (See par. 245.)

231. Transfers between departments of a ship.—“On board ship all supplies except provisions, clothing and small stores, and ship's stores, shall be for general use, and, with the approval of the commanding officer, may be transferred from one department to another.” (N. I. 4403-1.)

“Whenever supplies drawn for use in a ship's department are found to be in excess of needs, they shall be returned to the ship's supply officer on a returned-material stub, to be credited to the proper allotment and appropriation.” (N. I. 4423-10.)

“Clothing and small stores,” title X, may be transferred to general supplies title X, “Naval supply account,” on invoices inscribed “Credit clothing and small stores fund—Debit general account of advances, naval supply account.” Conversely, soap carried under “Naval supply account,” title X, may be transferred to the clothing account.

Title X stores required by ship's departments will not be transferred but will be issued for use as provided in paragraph 300.

Equipage required for use in another department than the one to which it pertains may be so used by authority of the commanding officer, but transfer on the books shall not be made unless directed. Permanent requirements should be made the basis of requisitions under the appropriation of the department

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concerned. When, however, such transfers are directed, they shall be made on invoices appropriately inscribed with credit and debit notations.

**232. Transfers to other ships.**—(See par. 234.) "The transfer from one ship to another of articles of supplies which are not in excess of her allowance, or of articles of her equipment, shall be authorized only by the senior officer present when absolutely necessary, and no such transfer shall be made of articles not in all respects fit, unless they have been passed upon by a board of survey, a copy of whose report shall be sent with the invoice to the ship receiving the articles." (N. I. 4415.) (Transfers of excess stock, see par. 141.)

**233. Transfers to naval auxiliaries.**—Transfers shall be made as provided in paragraph 83.

**234. Transfers to shore stations.**—(Turning into store in accordance with approved surveys; see par. 242-9; power boats, machinery, and spare parts, see par. 250-1; ship's store, see par. 468). "When serviceable articles are found unnecessary on board a vessel, the commanding officer shall submit request for authority to turn the articles into store. Any one request shall cover articles pertaining to one appropriation only, and shall show whether the articles pertain to stock which is authorized by the ship's allowance list but is in excess of the allowance, in excess because not borne on the allowance list, or whether the articles are within the allowance. Each request shall contain a statement showing where and when the articles were received, account under which carried, the invoice price of each item, its present condition and reason why not needed on board. The request shall be forwarded to the bureau concerned, via the commandant of the vessel's home yard, the commandant indorsing thereon his recommendation when forwarding for the bureau's action. No article shall be turned in at a navy yard from a ship in commission without the authorization of the bureau concerned, excepting when authorized under approval of survey reports under the provisions of Arts. I 4731 and I 4734. [See pars. 141, 242, 243.1] (N. I. 4413-2.)

"When material is turned in from ships, a copy of the correspondence authorizing such action shall be attached to the invoice or a full explanation shall be placed on the face of the invoice in lieu thereof, in order that the surveying officers may have all available information. All correspondence pertaining to surveys shall be attached to the request for survey at the yard by the supply officer when the survey is requested." (N. I. 4411.)

"When articles are transferred to another ship or to a supply officer ashore, invoices in triplicate shall be made by the supply officer of the ship from which transferred. Articles transferred from a ship to a supply officer ashore shall be securely tagged by the supply officer of the ship with a tag showing the name of the article, the name of the ship, and the number of the accompanying invoice. When transferred to a supply officer ashore from a ship going out of commission they shall be accompanied by duplicate lists, one copy of which shall be signed by the representative of the supply officer receiving the articles and returned to the ship's representative for use in preparing the invoices and the other retained at the storehouse to be used in checking off the invoices when received, prior to formal receipt by the supply officer. In the latter case the tags attached to the articles shall state the number of the ship's invoice on which the articles will finally appear. In the case of any article the character and description of which is not plainly apparent from the article itself, a full description thereof shall appear on the invoices, lists, and on the tag attached to the article; thus, for a motor generator, the make, type, class, form, voltage, amperage, speed, horsepower, or kilowatts, and winding shall appear; for rheostats controllers, and armatures, the make, designating or serial number, and a description of the motor to which they belong shall appear; and for engines or boilers, the make, type, and number, and if from a boat the Bureau of Construction and Repair number of such boat shall appear. The description

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of spare parts or special tools shall clearly indicate to what article or articles they pertain." (N. I. 4420-1.)

"Material afloat which has been charged to Title A, D, K, or P will, when turned into store, be invoiced without price. Memorandum prices will, however, be shown when available. Appraised values will be set when the material is surveyed ashore. Material which has been charged to Title C on board vessels not operating under a general supply system directly or through a tender will, when turned into store, be invoiced without price, but memorandum prices will be shown when available. Material which has been charged to Title C on board vessels operating under a general supply system will, when turned into store, if such procedure is practicable, be first taken up on returned-material stub in the accounts of the supply officer afloat, and the latter will invoice it into store under Title X. If this is impracticable it will be invoiced into store without price." (Accounting Afloat Circular No. 5.)

"When teams, trucks, cars, or other navy-yard facilities are required for the transportation of articles between a ship and a storehouse, the supply officer of the ship will apply to the supply officer of the yard for the necessary service, which shall be supplied." (N. I. 4420-3.)

"Heads of ships' departments shall exercise care in regard to the condition of articles turned into store, in packing such articles, especially those that are breakable, and no article that is unserviceable shall be so turned in without being first covered by proper survey. When fragile articles, such as thermometers, stop watches, or others supplied in special boxes are received, the boxes shall, if possible, be saved and used in turning in similar articles in future; a tag shall be attached to such articles showing date and number of survey." (N. I. 4405-6.)

"The heads of departments of a ship shall be held responsible for supplies turned in during transit to the places designated for their reception. The supply officer shall not be deemed to have received them until their actual delivery in such places." (N. I. 4419.)

**235. Transfers to Naval Militia.**—Transfers, including provisions, authorized by the senior officer present or higher authority, shall be made in the same manner as to naval auxiliaries (par. 83) unless special instructions exist to the contrary. Detachments of Naval Militia serving on board ships of the Navy shall be rationed as provided in paragraph 363. (See also par. 895c.)

**236. Transfers to or from other United States departments, or Marine Corps** (Tr. Cir. 54, Aug. 14, 1907; S. A. M., 122, 478; Army Regulations, 1913, par. 671).—All transfers of supplies will be made upon proper authority. Invoices covering supplies transferred will originate with the transferring officer. The invoices will be plainly marked "Original," "Duplicate," "Triplicate," etc. They will show the date of receipt of articles or services, unit prices, extensions, and totals; the authority for the transfer and the naval appropriation to be debited or credited, together with the signature of the receiving officer. The receiving officer will return the original, and such copies of the invoice as he may not need, to the issuing officer.

Supply officers of the Navy afloat will report the amounts of such transfers made by them on transfer statements (S and A Forms 69 or 222), forwarding the necessary invoices with the statements. Cash shall not be collected for transfers of this character; neither are supply officers charged with the responsibility of securing settlement or reimbursement for such transfers, except in the Philippine Islands, as adjustments of appropriations are details attended to by the Accounting Division of S and A.

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In the Philippines, transfers of supplies from the Navy to the Engineer and Signal Corps of the Army are settled by check of the commanding officer of the Corps concerned, drawn payable to the order of the Paymaster General of the Navy. The check is turned over to the supply officer furnishing the supplies, who promptly forwards it, with a copy of the invoice, to the Accounting Division of S and A, showing the transfer statement on which the charges will appear. The supply officer will report the transaction on his regular monthly (if ashore) or quarterly (if afloat) statements, and with which he will forward substantiating invoice. Should supplies be received by the Navy from the Engineer or Signal Corps, or subsistence stores be furnished by the Quartermaster Corps of the Army (in the Philippines), the receiving (supply) officer will make settlement therefor by the method of public bill.

The above procedure is equally applicable to services rendered.

The form of invoice of other Government departments is usually a combination receipt-expenditure form and covers services and supplies. The certificates required to be made on these invoices, by officers of the Navy, are as follows:

**For services:**

Services rendered as charged ----- (Specify date) -----, 19--  
 Appropriation chargeable -----  
 (Signature of C. O.)  
 (Rank.)

**For Supplies:**

Received ----- (Specify date) -----, 19--  
 Taken up in ----- (Name of account) ----- account (quarter), 19--  
 -----  
 (Signature of S. O.)  
 (Rank.)

In the event there is no supply officer on board, the commanding officer will certify on the invoices of the other Government departments, covering supplies furnished or services rendered his vessel as follows:

Received ----- (Specify date) -----, 19--  
 or  
 Services rendered as charged ----- (Specify date) -----, 19--  
 Appropriation chargeable ----- (Name of appropriation).  
 -----  
 (Signature of C. O.)  
 (Rank.)

**NOTE.**—Supplies obtained from the Panama Railroad Company will be paid for on public bill. Supplies obtained from The Panama Canal will be covered by invoice.

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## Section 15.—SURVEYS.

**NOTE.**—Articles deemed capable of serviceable repair will not ordinarily be placed on survey; repairs by the ship's force will be effected as provided in paragraph 297b; repairs beyond the capacity of the ship's force will be requested by letter as provided in paragraph 297. Articles placed on routine surveys as not warranting repair, but found by the surveying officer (as provided in par. 242-2) to warrant repair by yard or by yard contract, will, upon approval of survey, be covered by letter as provided in par. 297. In emergencies, away from a yard (par. 243) articles placed on survey and found by the surveying officer to warrant repairs will, after approval of the survey, be handled as provided in paragraph 297. Surveys after annual inventory (see par. 295).

**241. Requests for survey.**—"Survey requests shall be prepared on S. & A. Forms Nos. 153 and 153a, respectively, the survey reports on S. & A. Forms 154a and 154b, respectively, the whole report and request forwarded by S. and A. Form 154-1 (N. S. A. material), 154-2 (material other than N. S. A. or survey account material) or 154-3 (survey account material ashore), properly filled out and placed on top. All sheets should be typewritten whenever possible. Requests under each appropriation shall be numbered consecutively, beginning a new series with each fiscal year, and the surveying officers' reports shall always name the number and date of the ship's request." N. I. 4737.)

**242. Unfit for use—Ship at a navy yard:**

**1. Preparation for survey.**—"Prior to the arrival of a ship at a navy yard officers in charge of ships' departments on ships not having the general supply system and the supply officers of ships having the general supply system shall assemble in a convenient place for survey property in their charge which is damaged, deteriorated, obsolete, or beyond serviceable repair, and not already covered by repair letters (article I, 4329, paragraphs 5 and 6), and shall prepare survey requests on S. & A. Forms 153 and 153a, in quadruplicate, of such articles, placing in any one request only such articles as pertain to the same appropriation. Separate requests shall be submitted for articles the replacement of which is urgent. For each item there shall be entered on these requests the place from which received, the date of receipt, and the invoice price of the article as taken from the ship's books, and a concise statement of the reasons for requesting its survey. Immediately upon the ship's arrival at the navy yard the commanding officer shall forward such requests to the commandant, who shall refer them to the officer designated by him to survey such articles." (N. I. 4731-1.)

**2. Duties of surveying officer.**—"The surveying officer shall promptly inspect the articles listed, giving precedence to those on the urgent lists, and shall render reports, separate for each appropriation, covering articles which are worn out or which are in such condition that repair is not justified.

"Should the surveying officer find that certain articles included in the ship's request should be repaired by the ship's force, should be retained on board for further use without repair, or if the articles or material are unfit for their original purpose, but may be made suitable for ship's use for repair of equipment or for use as scrap metal on board if desired by the vessel, he shall so indicate on the ship's request by writing thereon 'Retain,' 'Expend, retain for ship's use for repair purposes as scrap,' or 'Repair by ship's force.'" N. I. 4731-2.)

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3. *Preparation and forwarding of reports.*—"Every facility shall be given the surveying officer by the commanding officer, ship's supply officer, and other officers directly concerned with the articles under survey, and a yeoman from the ship shall be detailed to assist him in the preparation of his reports. The reports shall be prepared in quadruplicate and shall be forwarded to the commandant for action, together with the original list submitted by the ship which is thus covered. In preparing the reports the surveying officer in each case shall enter beside each item from where and when it was received and its invoice value as borne on the ship's books (copying from the ship's list), its appraised or present value and a concise statement as to its condition at time of survey and whether responsibility for damaged or deteriorated condition should be charged against anyone. Should the surveying officer consider that the reasons given in the ship's list for replacing an article under survey are inadequate, he shall call upon the head of the department of the ship concerned or one of his assistants for amplification of the reasons. The head of the department concerned shall facilitate in every way the investigation as to responsibility, and if any disciplinary action has been or will be taken the commanding officer shall cause a statement of the fact to appear in the surveying officer's report. Articles of value without invoice price shall in all cases be appraised by the surveying officer." (N. I. 4731-3.)

4. *Items for yard repairs.*—"If it is found that any of the items listed in the request for survey can be economically repaired by the yard force for further use, the surveying officer shall eliminate this item from the survey request and report the fact to the commandant, who will indicate to the commanding officer that a repair letter should be submitted. The manufacturing divisions shall furnish the services of experts or qualified men to assist the surveying officer in the examination of articles under survey or in the preparation of estimates for repairs when such services are requested by the surveying officer or the head of the division concerned." (N. I. 4731-4.)

5. *Recommendation.*—"On survey reports, in addition to statement of from where and when received, the invoice price of each item, its appraised or present value and statement as to its present condition and whether or not responsibility should be charged against anyone for such condition, the recommendation 'store' shall be entered and, further, the disposition recommended for the supply officer; whether stock (general), stock with name of ship written below, yard use, issue heap, yard heap, repairs to similar articles, sell, dump, burn, or other special disposition. And in case any article recommended to store for stock, either general or for a particular ship, should require repair, entry as to this shall be made, and whether yard or contract repair, with estimates of time and cost. In all cases the surveying officer shall definitely state whether or not the article condemned should be replaced." (N. I. 4731-5.)

6. *Issue heap, yard heap, dump, etc.*—"When a surveying officer recommends an article to the issue heap, yard heap, or dump, he shall be guided as follows: Articles of metal, unserviceable and not warranting repairs and which can not be sold in piece to advantage, shall be condemned to the issue scrap heap or the yard scrap heap according as they may or may not be useful for reworking for Government use. Those condemned for the issue heap shall be appraised according to their value as metal, with kind of metal and weight stated, and those condemned for the yard heap shall be appraised as without value; and articles part of which are valueless and other parts of which may be useful for some purpose shall be appraised as to their valuable parts, except when such parts are condemned for the yard heap. Only such totally unserviceable articles as are without value and unsalable, such as broken china, tin, and wooden ware, worn-out paint brushes, etc., shall be thrown on the dump. Articles such as totally unserviceable powder and chemicals, decayed provisions, etc., the retention of which would be prejudicial to the safety and health of the community, shall not be deposited on the dump, but shall be condemned to be thrown overboard or otherwise destroyed." (N. I. 4731-6.)

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7. *Commandant's action.*—"Upon the receipt of the surveying officer's reports and of the original ship's request returned with them, the commandant shall have the items, as submitted by the surveying officer, checked against the ship's request and a statement attached thereto that the surveying officer's reports cover all items except as modified by paragraph 2 above, and the commandant shall take action by appropriate endorsement on each report submitted by the surveying officer. Upon approval by the commandant of the report, the original and one copy shall be returned to the officer requesting survey, with copies of the commandant's endorsement, who will carry out the instructions of the approving authority. Articles that are to be turned into store will be invoiced at their appraised value, and the original of the survey report shall be securely attached to the invoice therefor." (N. I. 4731-7.)

"The commandant, after acting upon a survey report, shall immediately forward the fourth copy of the report, securely attached to the survey request, to the bureau concerned, with copies of his indorsement which were placed on the originals, using S. & A. Form No. 154-1, 154-2, or 154-3, provided for the purpose. Should the bureau concerned not approve the action of the commandant on any item, appropriate instructions will be issued by the bureau." (N. I. 4731-9.)

8. *Disapproval and resurvey.*—"In case the commandant does not approve certain of the recommendations made by the surveying officer, he shall eliminate such items from the survey reports, and these items shall be referred by a separate list to the surveying officer with appropriate remarks for reconsideration. In case the surveying officer adheres to his original recommendation, after carefully reconsidering the same in accordance with the commandant's instructions, the matter shall be referred to the bureau for final action; otherwise the excepted articles from the original report shall be treated as under resurvey, and shall receive action by the commandant in the same manner as in an original survey." (N. I. 4731-10.)

9. *Delivery and invoicing of articles.*—"The commanding officer upon receipt of a copy of a survey report will scrutinize the survey request and shall cause repairs by the ship's force to be made as indicated on the request by the survey officer. (See Art. 4731, par. 2.) The commanding officer shall have delivery made to the supply officer of the yard of the articles authorized to be turned into store and shall forward with them the necessary invoices to cover the transfer. Separate invoices shall be made for each disposition recommended of the articles turned into store, i. e., 'for general stock,' 'for sales,' 'for yard use,' etc., and such invoices shall bear the number of the survey, yard where held, and date of its approval by the commandant. All articles turned into store shall be tagged to show the name of the ship, the number of the survey, and the disposition to be made of the articles. The supply officer of the yard shall be responsible for the final disposition of articles in accordance with the approved recommendations of the survey reports and shall make necessary adjustments." (N. I. 4731-8.)

243. *Unfit for use—Ship not at navy yard.*—"When a ship is away from a navy yard and it becomes necessary that certain equipage be replaced before the vessel will return to a navy yard, an emergency request for survey may be submitted, and the request so submitted shall state fully the actual emergency and shall, if approved by the commanding officer, be forwarded to the division commander or senior officer present, who shall appoint a commissioned officer from his command as surveying officer. The surveying officer so appointed shall render reports as prescribed in article 4731, paragraphs 1 to 4. If the article is to be condemned to be turned into store at a navy yard the disposition in no case should be other than store, otherwise the procedure to be followed will be as prescribed in article 4731, paragraphs 7 and 8, for articles to be turned into store. Upon receipt in store the articles will be taken up by the supply officer in the survey account and surveyed for final disposition as directed 5/24/17.

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in article 4742. The survey officer shall certify on these reports that there is an actual emergency requiring the action recommended and that this action can not be deferred until the ship's probable arrival at a navy yard. For a ship on foreign station, in the case of articles which are of such little value that their shipment to a navy yard is manifestly not warranted, instead of the recommendation 'store' for such items the disposition 'overboard,' 'sell on station,' or other appropriate disposition should be given. Such surveying officer's reports shall be rendered to the division commander or senior officer present who ordered the survey. His action shall follow as closely as possible that prescribed for commandants under articles 4731 (7) and (9). [See par. 242-7.] (N. I. 4734-1.)

"In approving a survey report afloat the indorsement of the approving authority shall designate the navy yard where the articles recommended for store shall be turned in and the manner of shipment thereto. Articles to be disposed of on foreign stations shall be specifically so designated by the approving authority. The original of survey report and request and one copy shall then be returned to the officer requesting the survey, who will carry out the instructions of the approving authority. Articles that are to be turned into store will be invoiced at their appraised value and the original of the survey report and request shall be securely attached thereto." (N. I. 4734-2.)

"The survey report shall be covered by the approving authority in the same manner as is prescribed for this class of report by commandants." (N. I. 4734-3.)

**244. Replacements.**—"Any article under an approved survey report afloat authorized to be turned into store or disposed of on foreign station, and of which the invoice price when new did not exceed \$50, may then be replaced at once by appropriate requisition as not in excess, provided it appears on the allowance list of the ship under the bureau by which such articles are furnished. In case the article exceeds this value, the requisition for replacement shall be forwarded to the bureau concerned, or in case the emergency does not permit the delay which would thus be involved, telegraphic authority shall be sought from the bureau concerned. The requisitions submitted pursuant to such surveys shall in all cases bear on their faces the reference number of the survey, the date of its approval, and statement showing where and by whom approved." (N. I. 4734-4.)

**245. Lost or missing articles—Survey on:**

**1. Lost or missing articles.**—"When articles are lost or missing afloat the ship's supply officer or head of department on ships not having the general supply system shall request a survey of such articles, and when the value of any one item or the total of identical items does not exceed \$100 the commanding officer shall appoint a surveying officer who shall be a commissioned officer of a department of the ship other than that to which the articles to be surveyed pertain. In small vessels where there may be no officer available for such assignment, the request shall be made upon the division commander or the senior officer present." (N. I. 4733-1.)

**2. Shortages in shipments.**—"The method prescribed in paragraph 1 shall be pursued by any officer receiving stores by shipment in which there is a shortage according to the invoices, or when the articles received do not correspond in quantity or kind with the marks on a package, but in such cases the original and one copy of the report shall be forwarded to the bureau concerned (except when the Bureau of Supplies and Accounts is the 'bureau concerned') and the original shall then be forwarded by the bureau concerned with appropriate indorsement to the Bureau of Supplies and Accounts for its action. The survey report in such cases shall be rendered by the surveying officer in quintuplicate, excepting when the Bureau of Supplies and Accounts is the bureau concerned, when the report shall be rendered in quadruplicate. When action is taken by the Bureau of Supplies and Accounts, a copy of that bureau's letter or indorsement shall be forwarded to the bureau concerned." (N. I. 4733-2.)

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"Surveys on articles found missing in shipments shall have indorsed thereon a statement of the approving authority that a copy has been forwarded to the shipping officer." (N. I. 4733-3.)

The following form of certificate will be used:

"A copy of this survey has been forwarded to the consignor, a notation has been made on the bill of lading showing this shortage, and a request made that the value thereof and proportionate freight charges be deducted from any money due the carrier.

"Expended on expenditure voucher No. — and charged to — — — —."

"A copy of this survey attached to expenditure voucher No. — — — —."

"An officer receiving a shipment in which there is a shortage shall take up the invoice in full on his books, expend the missing articles according to the direction of the survey report, and note in red ink on both copies of the store invoice the invoice value of the articles missing, but in no case shall totals in the body of the summary be altered." (N. I. 4733-4.)

"In the event of loss of Naval Supply Account stores or damage, the survey shall state to what appropriations the value of the stores involved shall be charged and also the proportion that shall be charged to each." (N. I. 4733-5.)

"A statement of the means of transportation and condition of the packages when received shall be incorporated in the report of the board." (N. I. 4626-1.)

No disposition of the case, covering, or contents will be made until after survey, and any inspection or packers' tickets found in the packages shall also be preserved and attached to the copy of survey forwarded to the bureau concerned.

**3. Reports and action thereon.**—"The officer so appointed shall render in accordance with the provisions of article I 4731 a full and exhaustive report relative to the loss or deficiency and shall fix definitely, when possible, the responsibility therefor. Each item shall be separately reported upon and the invoice price shall in all cases be stated. The report of the surveying officer shall be rendered in triplicate to the commanding officer, who, upon approval thereof, shall forward the original to the bureau concerned through official channels with notation by indorsement thereon of any disciplinary action taken by him and return two copies to the officer requesting the survey, who shall forward one copy to the Bureau of Supplies and Accounts with his quarterly returns as a voucher for the disposition of the articles, and one copy shall be retained by him in the ship's files. When the value of any missing or lost article is in excess of \$100, the request for survey shall be forwarded to the division commander or senior officer present, who shall appoint a board of three officers, of whom one at least and as many as practicable shall be commissioned. The action on this report shall be taken by the officer ordering the survey and copies of the survey report shall follow the course as above directed for cases where the missing article surveys are ordered by the commanding officer." (N. I. 4733-1.)

**246. Surveys, provisions, and clothing:**

**1. Provisions.**—"Commanding officers of ships shall appoint at the beginning of each quarter, to serve to the end of it, a surveying officer for provisions. To this officer the supply officer shall refer, either orally or in writing, all such provisions as he may consider unfit for use, provided they do not exceed in value, on any one occasion, \$300." (N. I. 4733-1.)

"The surveying officer shall keep an itemized record of all his surveys, which, in case of his disability, shall be used and referred to by the officer appointed in his place. He shall make his report at the end of the quarter, or earlier if ordered." (N. I. 4733-2.)

Surveys on condensed milk shall state the name of the contractor, the number of the contract, the date of inspection at the navy yard, and the reason for condemning the milk. Unless the tins are faulty, and therefore insanitary, the milk shall not be thrown overboard or on the dump. That surveyed on

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ships shall be turned into store and that surveyed in storehouses held to await the instructions of the bureau. (S. A. M. 1284.)

"Survey reports covering items of provisions which have deteriorated will contain information as to the name of the contractor who furnished the article, contract number, and date of inspection in each case in order that steps may be taken to secure reimbursement for the value of such articles as may have become unfit for use within the period of their guarantee." (S. A. M., 4265.) (See par. 248.)

Footings of money columns shall be entered.

2. *Clothing*.—"Articles of clothing and small stores on board ship found by survey to be damaged may be appraised by the surveying officer and issued at the reduced price. In such case the supply officer of the ship shall furnish the surveying officer with a list of the invoice values of the articles, and the appraised values shall be entered by the surveying officer for each item. The supply officer shall expend the revalued articles from his books at the invoice price and take them up again at the appraised value." (N. I. 4739; see also N. I. 4531.)

3. *Disposition of reports*.—"Upon the completion and signing of a survey of provisions, ship's store supplies or clothing and small stores afloat, the three copies shall be forwarded to the officer ordering the survey, who, after action thereon, shall return two copies to the officer requesting the survey and immediately forward one to the Bureau of Supplies and Accounts." (N. I. 4740.)

1 Advance copies of survey reports which are "forwarded to S. & A. will be forwarded via the supply officer from whom the articles were received, in order that he might report such action as he may have taken to secure reimbursement and no further action be required when the report reaches S. & A." (S. A. M., 4208.)

247. "Bureau concerned"—Definition.—"Where in the foregoing articles the term 'bureau concerned' is used it shall be understood as meaning the bureau having cognizance of the appropriation from which the cost or expense of renewal of the articles is defrayed and to which the cost of repairs will be charged." (N. I. 4736.)

248. *Responsibility to be fixed*.—"Each survey shall be made a matter of most searching and exhaustive investigation by the surveying officers; in every case the responsibility shall be definitely fixed or a statement be made showing clearly why such can not be done." (N. I. 4732-1.)

"When the responsibility is definitely fixed upon a person in the naval service, the officer ordering the survey shall refer it to such person for statement, after which the survey and statement shall be forwarded to the department via bureau concerned, with comment and recommendation by the officer ordering the survey." (N. I. 4732-2.)

"In any case where disciplinary action has been taken a note to that effect shall be placed on the face of the survey." (N. I. 4732-3.)

"When the department considers that surveys indicate that proper care has not been exercised by officers in charge of equipage or stores, a statement to this effect will be entered in the record of the officer concerned." (N. I. 4732-4.)

"Where reports of survey indicate that the proper investigation has not been made by the officer or officers composing the board of survey and clearly show that the board has not fully appreciated its responsibility, the manner of performing the duty will be entered in the record of the officer or officers signing the report of survey and of the officer approving same. In each case the officers concerned will be notified of the department's action." (N. I. 4732-5.)

"When a report of survey on provisions, clothing, and small stores, and ship's stores stock, whether missing or unfit for issue, fixes responsibility upon a person in the naval service, the matter will, in all cases, be investigated and a  
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statement obtained from the person held responsible and forwarded, together with a statement as to whether or not disciplinary action has been taken, with the advance copy of the report forwarded to the Bureau of Supplies and Accounts.

"When a report fixes the responsibility for deterioration of articles upon the contractor who furnished them, the bureau's advance copy will be forwarded via the officer in charge of the provisions and clothing depot or the supply officer of the yard at which the articles were inspected, in order that claim for reimbursement may be made upon the contractor, the fact that claim has  
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been made being reported when the copy is forwarded to the bureau. In the case of ship's stores stock purchased by the supply officer of a vessel, claim for reimbursement will be made by him and information in regard thereto reported by indorsement on the report of survey.

"When the report covers articles missing in shipment for which the transportation company is held responsible, information will be noted on the report of survey concerning the accomplishment of the bill of lading accompanying the shipment, stating whether it was accomplished in full or otherwise." (S. A. M. 3687.)

**249. Quarterly returns, surveys to accompany** (see par. 296).—Survey reports shall accompany the quarterly returns of the officer upon whose books the expenditures or transfers, if such have been involved, and have occurred, appear. The copy thus forwarded shall be the copy furnished him after approval. It shall be indorsed with his certificate that the articles have been disposed of as recommended. Below this certificate on Title X surveys notation shall be made as to the appropriation charged with the loss. (S. A. M. 480; 1734.)

**250. Surveys—Specific articles:**

**1. Boats.**—"When a ship's boat or the machinery of a boat is under survey, it shall be reported upon separately from other items. In all cases the Construction and Repair registry number of the hull shall be stated in surveys pertaining to the Bureau of Construction and Repair, and in those pertaining to the Bureau of Steam Engineering the Construction and Repair registry number of the hull and the Bureau of Steam Engineering make, type, and number of engines and boilers involved shall be stated. When power-boat machinery or boiler assigned to a hull is surveyed, the report shall state (if such be the case) that the hull is in good condition and warrants the replacement of the machinery or boiler. Otherwise a survey should be held on the hull and the survey on the machinery or boiler should contain a statement of the recommendation contained in the survey on the hull. Whenever a power boat is turned in, the machinery and spare parts belonging thereto shall be turned in with it, unless otherwise directed by the Bureau of Steam Engineering or in an emergency by the commandant." (N. I. 4731-11.)

**2. Canvas or cordage articles.**—"Articles of canvas or cordage may be surveyed in order to be turned over for general ship's use, when they have become unfit for further use in their original capacity, owing to damage, wear, or accident; the surveying officer for this purpose to be appointed as provided in paragraph 1 of this article; and the surveying officer shall so indicate in the survey report by the words 'Ship's use,' if such condemnation is justified. In such cases, the officer requesting the survey shall expend the articles from his books as prescribed in paragraph 2, article 4735." (N. I. 4731-12.)

**3. Presentation sets.**—(See par. 305.)

**4. Unserviceable and insanitary articles.**—"When articles on board ship are found to be totally unserviceable and require, by reason of their insanitary condition immediate disposition by being thrown overboard, burned, or buried, the officer having custody of such articles shall request a survey on them and the commanding officer shall designate for this purpose a commissioned officer of a department of the ship other than that to which the articles to be surveyed pertain. In the case of small vessels whose complement does not permit of this action, the request for survey shall be made to the division commander or senior officer present, who shall appoint the surveying officer. The surveying officer shall render a report in triplicate covering each item, with a statement as to where and when received, invoice price, present condition and appraised value, the reason for its present condition, and whether or not any responsibility should be charged against anyone for such condition. He shall further recommend the disposition to be made as 'overboard,' 'burn,' or 'bury.'" (N. I. 4735-1.)

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"Upon approval of this survey by the officer ordering the same, the recommendation shall be carried out by the officer who requested the survey, who shall expend the articles from his books by expenditure vouchers, and certify across the face of the report sent to the bureau concerned and of the copy forwarded to the Bureau of Supplies and Accounts with the quarterly balance sheets that he has complied with the approved recommendation." (N. I. 4735-2.)

5. *Mess outfits, officers.*—(See par. 305.)

6. *Worthless articles.*—"When a ship is away from a navy yard, totally unserviceable articles, if without value and unsaleable, such as broken china, tin and wooden ware, worthless paint brushes, etc., may be treated as in the foregoing paragraph [see Insanitary articles, above]. Small articles such as tools, spare parts, etc., the invoice price of which is less than \$5 and which are damaged beyond repair, and without sale value, may also be so disposed of. In such cases the officer requesting the survey shall expend the articles from his books as prescribed in paragraph 2. [See Insanitary articles, above.]" (N. I. 4735-3.)

7. *United States ensigns, etc.*—"United States ensigns, union jacks, or commission pennants may be similarly surveyed when unserviceable for Government purposes and shall then be appraised as of no value and burned, the officer requesting the survey complying with paragraph 2. [See Insanitary articles, above.]" (N. I. 4735-4.)

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## Section 16.—SHIPMENTS.

NOTE.—Shipments received, see paragraphs 193 et seq.; transportation of effects and transportation of remains, see paragraph 495.

261. *When and by whom made.*—Shipments of Government property, when the vessel is not in the vicinity of a navy yard, will be made by the supply officer.

"When requests for shipments are made by other bureaus or their representatives the necessary instructions will be issued by the Bureau of Supplies and Accounts." (N. I. 4621-1.)

When directed by the approving authority, articles recommended by board of survey to be turned into store or repaired at a navy yard will be shipped to navy yards by Government conveyance.

"Unless the interests of the Government will suffer by such action, articles requiring transportation from ships while at or in the vicinity of a navy yard shall be turned over to the supply officer of such yard for shipment to their destination." (N. I. 4405-4.)

"In order to prevent the transportation by Government vessels of articles intended for other than Government use, it is directed that no commanding officer of any vessel accept for shipment any freight which is not covered by bill of lading issued by the supply officer of the yard at which the vessel is loading; or, if there be no supply officer at the place of loading, by the officer authorized to make shipment." (G. O. 117-1914.)

262. *Shipments involve transfer by invoice* (see par. 229) if articles are carried in the property accounts of the ship, except in the case of articles shipped to a navy yard for repair, in which case the articles shall be retained upon the books.

263. *Preparation of packages.*—"Care shall be taken to place all packages in good shipping order." (N. I. 4621-5.)

The following extracts from Rule 43, Interstate Commerce Commission Regulations for Transportation of Explosives and Other Dangerous Articles by Freight and Express, are quoted for the information and guidance of all concerned:

"Moving-picture films must be packed in tightly closed metal cases inclosed in a strong, spark-proof wooden box; or in spark-proof cases made of sheet iron not less than 0.02 inch thick (No. 25 U. S. standard gauge) and lined throughout with fiber board at least  $\frac{1}{8}$  inch thick, or some other equivalent insulating material. The covers of these cases must fit tightly and must lap over the body at least  $\frac{1}{8}$  inch on the sides, forming a tight joint." (S. A. M. 3536.)

Name of vessel returning films will be plainly marked on the case in which films are shipped. (S. A. M. 3711.)

Conditional free entry of moving-picture films returned to United States after temporary use abroad, see S. A. M. 4024.

264. *To a navy yard or ship.*—"Shipments for navy yards and to vessels having supply officers on board, except medical stores, will be consigned to the supply officers thereof." (N. I. 4621-3a.) "Shipments to vessels without a supply officer will be consigned to the commanding officers thereof." (N. I. 4621-3b.)

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"Articles for more than one ship or department shall not be placed in the same package. In such cases each article shall be distinctly tagged with the name of the ship or department for which intended." (N. I. 4621-4.)

Medical stores shall be consigned to the officer in charge of the medical supply depot concerned.

**265. To New York Navy Yard.**—Shipments shall be consigned to the "Supply officer, navy yard, Brooklyn, N. Y." as shipments consigned to "Navy Yard, New York," are subject to additional transfer charges. (S. A. M. 2220.)

**266. To Naval Academy.**—Shipments shall be consigned to the "Freight station, Annapolis, Md." (S. A. M., 1517.)

**267. To naval station, Guantanamo.**—Shipments should be forwarded to the "Supply officer, navy yard, New York," for transmission. (S. A. M., 2458.)

**268. To a vessel.**—Shipments shall be consigned to the "supply officer." (N. I. 4621-3.) Shipments to points where there is no naval representative shall be preceded, whenever possible, by notification to the consignee, in order that arrangements may be made by the commanding officer for delivery in the event that the vessel has sailed before the arrival of the articles. (S. A. M. 951.)

**269. By Government conveyance.**—"Public conveyance for the transportation of stores shall always be used when available. The supply officer of every ship having stores to be shipped shall make inquiry and keep himself informed as to the movements of any public vessel by which the stores may be transported." (N. R. 1507-2.)

"Whenever supplies or other articles are returned to navy yards or stations from a ship by naval auxiliary or other Government conveyance, the commanding officer of the vessel making the shipment shall designate a responsible person under his command to take charge of the shipment with instructions to see that the property is carefully protected, handled, and stowed. He shall require, from the person thus detailed, a report regarding the proper delivery and acceptance of stores in question. In all cases of such shipment, commanding officers shall see that bills of lading, in addition to invoices, are prepared in triplicate. Such bills must show clearly the number and character of the packages, and shall be receipted by the master of the vessel carrying the shipment, who shall retain one copy and a copy of the invoice. The shipper shall then mail to the consignee the remaining copies of the invoice and one copy of the bill of lading, indorsed with his certificate of its correctness. Masters of carrying vessels shall receipt, subject to verification, for the stated contents of all packages by the invoices." (N. I. 4405-2.)

"Shipments for navy yards, excepting medical stores, unless otherwise directed, shall be consigned to the supply officer." (N. I. 4405-3.)

"In shipping supplies by Government conveyance the following instructions shall be observed:

"The commandant shall inform the supply officer of the probable date of sailing and the destination of every ship scheduled to sail from the yard under his command." (N. I. 4623a.)

"Upon the receipt of such information, the supply officer shall, unless irrevocable shipping arrangements have already been made, furnish the commandant with lists of all packages, weights, measurements, etc., of the stores that will be ready for shipment to the port or for which the ship or ships are destined." (N. I. 4623b.)

"The commandant shall then refer the lists to the commanding officers of the respective ships for statement as to what supplies they may be able to carry, and the commandant shall then decide what shipments are to be made, and shall issue the necessary instructions. Should there be a difference of opinion between the commandant and the commanding officer of a ship as to what stores can be carried as freight, the commandant is authorized to decide the point at issue, and to direct the commanding officer to receive such stores as, in his judgment, are advisable for this method of shipment." (N. I. 4623c.)

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Receipt should be taken from the consignee upon final delivery. Cargo of supply steamer, see paragraph 75.

**270. By other than Government conveyance.**—When shipments can not be made by Government conveyance (or parcel post), they shall be made by freight, unless specifically directed to be made by express, and by the cheapest practicable route. Government bills of lading shall invariably be used, prepared as provided in paragraph 271. Insurance of shipments is not allowed. (13 Comp. 781.) The true commercial value may be placed upon articles shipped by common carriers, whether money or other property, and payment may be made of the usual and legal rates of charges for such shipments where such rates or charges secure full indemnity to the shipper in case of a loss in shipment. (Modifying Comp. Dec. Dec. 31, 1908; Comp. Dec. Feb. 3, 1910.)

(a) *In the United States.*—(In foreign bottoms, see (b) below.) "Land-grant railroads" are required to carry Government property free or at 50 per cent reduction from regular rates. Shipments by any other competing route shall only be made subject to a condition embodied in the bill of lading that "payment shall not exceed lowest net cash rate by any practical land-grant route." "Shipments over land-grant railroads shall be made on Navy bills of lading unless better rates or other circumstances make it advantageous to ship through the nearest depot quartermaster of the Army." (N. I. 4623.)

If advisable to forward consignments to these points via New York, the matter should be taken up as much in advance of time for shipment as possible with the supply officer, navy yard, New York.

Shipments by common carriers in the United States shall be made subject to the following conditions, as indorsed on bill of lading, Government stock transportation, Form 5.

"It is mutually agreed and understood between the United States and carriers who are parties to this bill of lading that—

"(1) Prepayment of freight charges will in no case be demanded by carriers. Upon surrender of this bill of lading duly accomplished payment will be made to the last carrier, except where otherwise specifically stipulated.

"(2) For railway transportation this bill of lading is subject to all the conditions of the uniform or standard bills of lading, and for express shipment to all the conditions contained in the standard form of receipt issued by express companies, except as otherwise specifically provided hereon.

"(3) Shipments made upon this bill of lading shall take the rates provided for shipments made upon the uniform or standard bills of lading or standard receipts.

"(4) No charge shall be made by any carrier for the execution and presentation of bills of lading in manner and form as provided by the instructions hereon.

"(5) The shipment is at 'owner's risk,' or released rates, where the tariff provides lower rates on that account, and at 'company risk' where the tariff makes no such provision."

Carload rates on shipments by rail in the United States are subject to the following rule in the official classification of freight rates:

"In order to entitle a shipment to the carload rate, the quantity of freight requisite under the rules to secure such carload rate must be delivered at one forwarding station, in one working day, by one consignor, consigned to one consignee and destination, except that when freight is loaded in cars by consignor it will be subject to the car-service rules and charges of the forwarding railroad." (Rule 5b, official classification No. 44; S. A. M., 989.)

The transportation company should be requested to furnish cars not over 36 feet 6 inches when such car will answer, and when a longer car is necessary the length of the car desired should be stated. A notation should be made on the bill of lading as to the length of the car specified in the request. (S. A. M., 1517.)

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Shipments made by the Government are subject to the provisions of the "Cummins amendment" to section 22 of the commerce act in the same manner as are shipments made by private concerns, and "while a carrier may voluntarily waive as to such shipments for the Government its right under the amendment to require of the shipper a declaration of the value of the property transported, such carrier may not be required under the law to make any such concession from its rules and regulations." (S. A. M., 3715.)

(b) *Shipments abroad* shall be made under conditions as nearly identical with those laid down for domestic shipments as is practicable. Bills of lading shall be prepared as provided in paragraph 271.

The act of April 28, 1904 (33 Stat., 518), provides:

"That vessels of the United States, or belonging to the United States, and no others, shall be employed in the transportation by sea of coal, provisions, fodder, or supplies of any description, purchased pursuant to law, for the use of the Army or Navy unless the President shall find that the rates of freight charges by said vessels are excessive and unreasonable, in which case contracts shall be made under the law as it now exists: *Provided*, That no greater charges be made by such vessels for transportation of articles for the use of the said Army or Navy than are made by such vessels for transportation of like goods for private parties or companies."

Under the foregoing act, as construed by the Attorney General (26 Op. Atty. Gen., 415, 418), shipments may be made in foreign vessels when transportation in vessels of the United States can not be procured. (Comp. Dec., Apr. 16, 1912.)

**271. Bills of lading, preparation of.**—(See also pars. 193, 204.) "When the transportation charges are payable by the Government a Government bill of lading shall invariably be used." (N. I. 4622-2.) One copy of original bill of lading (Government Stock Transportation Form No. 5) will be prepared. Three copies of memorandum bill of lading (Government Stock Transportation Form No. 6) should be prepared, one for file and two to be forwarded with original bill of lading to consignee. One shipping order (Government Stock Transportation Form No. 7) should be prepared and furnished to the initial carrier as evidence that shipment was ordered.

"Bills of lading shall be numbered serially for each fiscal year and in such manner as to admit of immediate identification, as 'New York, No. 4, 1911,' the calendar year being indicated. No two such bills of lading of the same year shall bear the same number. They shall particularly state the number and character of the contents of packages of each kind and their exact gross weight and measurement." (N. I. 4622-4.) "They should describe articles by their commercial names, giving separately their weights, dimensions, or values, and manner of packing, as may be necessary to ascertain classifications and rates and to enable recovery on loss." (From reverse of B/L form.)

"Particular attention should be paid to have the shipments delivered by the terms of the bill of lading at the precise place (navy yard, steamer landing, etc.) to which they are ordered." (N. I. 4622-1.)

"The bill of lading shall be handled throughout in a manner similar to that followed in ordinary commercial usage. The original bill of lading, when received by the carrier, shall be forwarded by the shipper to the consignee, who, upon receipt of shipment, shall accomplish and surrender it to the carrier from whom he received the goods \* \* \*." (N. I. 4622-5.)

"Through bills of lading will be issued in all instances between initial and ultimate points, except where rates more advantageous to the Government may be otherwise secured." (From reverse of B/L form.)

Shipping officers shall fill in that part of the consignee's certificate which indicates the name and address of the officer to whom bill or voucher is to be mailed. ((S. A. M., 857.) (See par. 272, 273.)

Erasures, interlineations or alterations in bills of lading will be authenticated and explained by the person making them.

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"Officers making *urgent* shipments shall keep themselves informed as to whether shipments made by them are promptly received by the consignees in order that tracers may be sent when delays are reported." (N. I. 4622-7.)

"All forms used in connection with shipments, viz, shipping orders, bill of lading, memorandum bill of lading, and schedules of bills of lading may be obtained by application to the supply officer, navy yard, Washington, D. C.; and shipping officers shall thoroughly familiarize themselves with the instructions on the reverse sides of the voucher and bill of lading forms." (N. I. 4622-8.)

Bills of lading must show:

1. Sufficient identifying data to enable S. and A. to determine whether or not charges are properly payable from a Navy appropriation.

2. If charges are payable by appropriation of some other department than the Navy, statement to that effect should be made on bill of lading and cite the particular authority under which shipment is made. (S. A. M. 3268.)

**272. Missing bill of lading.**—(See also par. 205.) "If a bill of lading is lost or destroyed, the shipping officer will issue a certificate upon the application of either the carrier, the consignee, or the proper officer of the department, bureau, or office making the shipment. This certificate will be forwarded to the consignee, who will indorse thereon his certificate as to the receipt of the property and its condition. (See par. 245-2.) This certificate shall then become the substitute for the bill of lading, and payment be made thereon. Record shall be made of the loss of the bill of lading and of the issue of a certificate." (Instr. from reverse of B/L form.)

"The shipping officer will not give his certificate until he has satisfied himself, by correspondence with the consignee and the proper officer of the department, bureau, or office controlling the shipment, that the bill of lading is not in their possession. He will also require proper evidence of the carrier that the bill of lading is not in its possession and can not be traced by it, and a statement that if subsequently found it will at once be surrendered to the United States without demand. In case the bill of lading should subsequently be recovered, proper record will be made thereof and the bill forwarded to the proper officer." (Instr. from reverse of B/L form.)

**273. Payment of charges** on shipments from the vessel to which he is attached will be made by the supply officer, as provided in paragraph 679, Expressage and Freight.

**274. Claims against carriers.**—At the time of paying vouchers for transportation charges on shipments made from the vessel to which he is attached, the supply officer of a vessel will, on information from the consignee make claim for the value of lost or damaged articles, as provided in paragraph 679, Expressage and Freight.

**275. Report of shipments.**—Shipments should be reported to the Bureau of Supplies and Accounts monthly in duplicate on "Schedule of bills of lading" (S. and A. Form 68).

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NOTE.—There is no S and A form for "Lost bill of lading certificate," but in practice the certificate is worded about as follows:

## LOST BILL OF LADING CERTIFICATE.

U. S. \_\_\_\_\_ (Place) \_\_\_\_\_  
 \_\_\_\_\_ (Date) \_\_\_\_\_

I, John Doe, paymaster, U. S. N., supply officer, hereby certify that on (date) public property as follows (state number of packages, nature of stores and weight) was delivered to (transportation company) to be forwarded from (place) to (consignee and place) in as good order and condition as when received for transportation, for which Government bill of lading #\_\_\_\_\_ and memorandum copies were signed by the agent of (transportation company).

I further certify that the bill of lading has been lost, and that search has been made therefor in accordance with paragraph four of printed instructions on the reverse side of Government bill of lading form.

JOHN DOE.

## CONSIGNEE'S CERTIFICATE OF RECEIPT.

I hereby certify that the above mentioned was received from (transportation company) on (date) in good order and condition.

JOHN SMITH.

The release by the transportation company is in form about as follows:

I, John Doe, auditor (or other proper official) for (name of transportation company) hereby certify that Government bill of lading No. \_\_\_\_\_, issued by the supply officer (place and date) covering shipment of (packages, nature of stores, and weight) to the (consignee and place) has been lost and cannot be located in the files of this company.

I also certify that if bill of lading is subsequently located, same will be surrendered to the Government without charge.

JOHN DOE,

(Official position.)

(Name of transportation company.)

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## Section 17.—PROPERTY RESPONSIBILITY.

281. Responsibility.—Officers intrusted with public property are responsible for loss or damage, accruing by their fault, and for illegal expenditures.

Responsibility for loss or damage will be placed by boards of survey as provided in paragraph 248. Responsibility for property lost through loss or capture of a vessel, see paragraph 651b.

Strict responsibility is exacted for expenditures of provisions for public use in excess of Navy ration allowances, and for expenditures of provisions, ship's store supplies, and clothing and small stores to individuals in excess of amounts covered by cash sales or pay checkages, as the case may be. Responsibility for stores expended after protest, see paragraph 665.

Charging an officer for property, see paragraph 282.

282. Audit and control of property accounts.—Property accounts are audited by the Bureau of Supplies and Accounts.

"That instead of forwarding to the accounting officers of the Treasury Department returns of public property intrusted to the possession of officers or agents, \* \* \* the Paymaster General of the Navy \* \* \* or other like chief officer in any department, by, through, or under whom stores, supplies, and other public property are received for distribution or whose duty it is to receive or examine returns of such property, shall certify to the proper accounting officer of the Treasury Department, for debiting on the proper account, any charge against any officer or agent intrusted with public property, arising from any loss, accruing by his fault, to the Government as to the property so intrusted to him.

"Sec. 2. That said certificate shall set forth the condition of such officer's or agent's property returns, that it includes all charges made up to its date and not previously certified, that he has had a reasonable opportunity to be heard and has not been relieved of responsibility; the effect of such certificate, when received, shall be the same as if the facts therein set forth had been ascertained by the accounting officers of the Treasury Department in accounting." (Act Mar. 29, 1894; 28 Stat. 47.)

The jurisdiction of the accounting officers of the Treasury over property accounts is, under the act of March 29, 1894, limited to charging an officer responsible for public property with such losses to the Government as may be certified by the Paymaster General of the Navy. (Comp. Dec., Mar. 28, 1910.)

The Auditor for the Navy Department has no authority to settle accounts of rations issued in kind, and may charge a supply officer with such rations only upon the certificate of the Paymaster General, as provided by the act of March 29, 1894. (Comp. Dec., Mar. 19, 1909.)

Under authority of the act of March 29, 1894, the quartermaster of the Marine Corps charged a marine officer with the shortage in his property accounts while such officer was an acting assistant quartermaster; this charge can not be removed by the accounting officers of the Treasury, as the law above referred to places property accounts within the jurisdiction of administrative authority. (Comp. Dec., May 13, 1908.)

The Paymaster General of the Navy is charged by law with the examination of property returns, and is required, when property is not properly accounted for, to raise a charge against the officer or agent intrusted with the public property for the amount of the loss to the Government accruing by his fault; and having raised such a charge, the officer or agent has not the right to appeal to the Comptroller for a revision. (Comp. Dec., July 26, 1915.)

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#### CHAPTER IV.

### SUPPLY—GENERAL SUPPLY SYSTEM.

NOTE.—General requirements as to stock upkeep, see paragraph 141; modification of general supply system for torpedo and submarine flotillas, see paragraph 74.

#### Section 18.—GENERAL STORES.

291. Supply system.—“On board vessels carrying an officer of the Pay Corps, other than vessels permanently assigned as receiving ships, a general supply system shall be operated, whereby the supply officer shall requisition, issue, and account for all equipage and consumable supplies, except medical stores, Marine Corps stores and ammunition, ammunition containers, and ammunition details.” (N. I. 4423-1.) The terms “general supply system” and “general stores” refer to the stores accounted for by the supply officers as equipage under the cognizance of the Bureaus of Navigation, Construction and Repair, Ordnance, Steam Engineering, and Supplies and Accounts, and consumable supplies carried by the supply officer under the Naval Supply Account and the Ordnance Account (S. O.)

“Provisions, clothing, and small stores and ships’ store supplies shall be accounted for by the supply officer, as provided elsewhere in the Naval Instructions. Medical stores and Marine Corps stores shall be accounted for by the medical and marine officers, respectively, as provided elsewhere in the Naval Instructions. Ammunition, ammunition containers, and ammunition details shall be invoiced to and accounted for by the gunnery officer under the ordnance account, Title X. All other technical ordnance consumable supplies shall be requisitioned by, invoiced to, and accounted for by the supply officer of ships under the ordnance account, Title X. All other consumable supplies shall be requisitioned by, invoiced to, and accounted for by the supply officer under the ‘Naval supply account—General account of advances, Title X.’ When issued for use they shall be charged by the supply officer against the appropriation concerned and, unless not so chargeable, against the proper allotment of the ship’s department concerned. Consumable supplies need not be further accounted for except as provided in Article I, 4423, 10 and 11.” (N. I. 4423-2.)

292. Kinds and quantities.—(Money allotments for issues of consumable supplies to ship’s departments, see par. 300; athletic outfits, see par. 305; mess outfits, see par. 305; repairs to equipage, see par. 297; to supplies, 298.)

The kinds and quantity of stores to be carried are governed in the case of equipage by the allowance lists. In the case of consumable supplies under Naval Supply Account the kinds are governed by the allowance lists; quantities should be in general a six months’ stock, to be determined from the record of issues and by consultation with the commanding officer and heads of departments as to probable requirements, based on nature of the vessel’s duty and the amount and character of repair work to be done by the ship’s force. (See also par. 293-b.)

“Each bureau, except that of Medicine and Surgery, shall arrange its prescribed outfit (Title B) and allowance of stores (Title C) for ships entitled to them. These allowance lists of outfit and stores shall be in tabulated form and the arrangement shall be in accordance with the classification of the Bureau of Supplies and Accounts. Station ships, receiving ships, prison ships,

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and yard craft are not entitled to allowance lists. Allowance lists for ships operating under the general supply system shall be for Title B only, but each bureau shall also furnish for such ships a type allowance list for the information of the supply officer showing what items of Title C supplies may be carried in store on board under Title X or obtained on 'not in excess' requisitions." (N. I. 4608-1.)

"Allowance lists for destroyers, torpedo boats, and submarines shall be for Title B only. For each class of these vessels each bureau shall furnish to the Bureau of Supplies and Accounts a special type allowance list of Title C items chargeable to its appropriation, and the Bureau of Supplies and Accounts shall combine the several bureaus' type allowance lists in one binder for issue to the individual vessels." (N. I. 4608-1.)

"Vessels loaned to Naval Militia organizations shall be furnished with allowance lists of Title B only. Naval Militia Publication No. 7, Accounting Instructions with special Reference to Ship's Equipment and Stores, dated January 1, 1911, contains lists of Title C articles which the vessels may obtain on 'not in excess' requisitions.

"Other vessels shall be provided with individual allowance lists of Title B and Title C." (N. I. 4608-1.)

"Where a bureau considers it necessary to prescribe a minimum limit of stores to be carried for use under its cognizance, such limit will be fixed by the bureau concerned, and the stock must be restored to this limit at the earliest opportunity." (N. I. 4403-3.)

"The commanding officer shall, after actual trial, report any deficiencies or excesses that may come to his notice, in the kind or quantity of articles in the allowance lists. He shall require from any of the officers of his command who find these books defective specific written statements giving the particulars wherein they are so, and shall embody this information in his report." (N. I. 1335-1.)

"Commanding officers of ships shall report to the bureaus concerned wherein the allowance lists are deemed to exceed or to fall short of the requirements for ordinary cruising service, and the bureaus shall promptly notify those holding copies of the allowance lists of any change to be made. The latter shall make the necessary corrections in their lists, and enter abreast of the correction, over the signature of the officer in charge of the articles, the number and date of the letter authorizing the change, pasting in the back part of the book a copy of the order. Each bureau shall number its changes serially for each ship, and a record by number of all changes will be kept in front of allowance books. In navy yards the standard of reference will be the allowance book in the custody of the supply officer, and he will also have custody of and keep corrected all spare copies of allowance books." (N. I. 4608-11.)

"When a ship is placed out of commission, all copies of allowance lists on board shall be forwarded to the supply officer of the yard at which the vessel is placed out of commission, these copies to be returned to the ship on her being recommissioned." (N. I. 4608-13.)

**293. Requisitions.**—(In general, see par. 171 et seq.; mess outfits, see par. 305.) "Requisitions for equipage, supplies, or services other than those pertaining to the medical department and to the Marine Corps to be furnished a ship, shall be prepared by the supply officer of the ship, on the request, if necessary, of the heads of departments requiring the supplies or services, with the original and one copy in cases where the requisition is not forwarded for bureau approval, and with the original and three copies in all other cases." (N. I. 4471-1.)

"The supply officer of the ship shall be informed by the head of each of the ship's departments, in writing, whenever it is anticipated by such head of department that the requirements for any item of stores or supplies will exceed the quantity indicated by the allowance list for the period concerned. Should 5/24/17.

differences of opinion arise between any head of department and the supply officer of the ship as to the quantities to be carried, the commanding officer shall decide the question." (N. I. 2232.)

"Before arriving in port the commanding officer shall cause the supply officer of the ship to submit to him requisitions for supplies." (N. I. 1332-1.)

(a) *For equipage.*—"Articles of equipage, Title B, shall be requisitioned by the supply officer under the appropriate annual appropriations, and when received shall be taken up and accounted for by him under Title B, in stock ledgers, separately for each of the ship's departments. Separate returns shall be rendered for each of these departments." (N. I. 4423-13.) Replacements, see paragraph 244.

Equipage falling within classes 1, 2, 3, and 4, which are technical ordnance articles, will be separately requisitioned by the supply officer under "Ordnance and ordnance stores," on the special form 44d. This does not apply to torpedoes, gyro gears, and torpedo tubes, which are required for by letter as provided in paragraph 305.

Requisitions for equipage are in excess when items do not appear on the allowance list in kind or quantity desired. (See par. 184b.)

(b) *Title X supplies.*—The supply officer is charged with the duty of maintaining, by requisition, a stock of supplies, Title X, sufficient for the needs of the ship, not to exceed six months.

S. & A. Form 44d will be used by the supply officer in requisitioning for "Ordnance account—Title X supplies."

"Requisitions for articles not appearing on the allowance books of any department on board are in excess, shall be so designated, and must bear an explanation as to the necessity for submitting them. Such articles shall be charged to the regular or special money allotments. The provisions of Article I 4424 (8c) and (8d) shall be observed." (N. I. 4423-2.)

"The approval of an in-excess requisition does not increase the allotment. Supplies procured on such authority shall on issue be charged to the regular allotment unless a request for an increase in allotment, as provided in paragraph 12 [see par. 300-1], has been submitted and approved." (N. I. 4424-8 (c).)

"When the issue of supplies carried on the allowance books would involve an overexpenditure of the allotment, they shall not be covered by in-excess requisition, the use of which is restricted to articles not carried on the allowance lists, but by request for increased allotment, as prescribed in paragraph 12 [see par. 300-1]." (N. I. 4424-8 (d).)

"All requisitions for articles in excess (i. e., not appearing on the allowance book of any department on board) shall be submitted to the bureau concerned for approval on the regular ship's requisition forms (S. & A. Forms Nos. 44 and 44a), in accordance with Art. \* \* \* (N. I. 4471) [see par. 171], except in emergencies, when Article I 4472-6 [see par. 183] shall govern." (N. I. 4423-7.)

Such requisitions shall, if for supplies under classes 1, 2, 3, and 4 be prepared under appropriation "Ordnance and ordnance stores," and in the case of other general supplies under the "Naval supply account" ("General account of advances"), followed by the appropriation ultimately chargeable with the cost, if known (N. I. 4654-2a), and shall contain a clear statement as to why they were required and that they do not appear on the allowance books of the department concerned. Each requisition shall cover stores for but one department only. "Such requisitions shall be submitted only for articles not appearing on the allowance lists. The approval of an in-excess requisition authorizes the procurement of the stores by the supply officer but does not increase the allotment nor authorize exemption of the articles from charge to the allotment." (G. O. 322-6.)

**294. Custody.**—(In general, see par. 211 et seq.) "Supplies shall be in the custody of the supply officer of the ship, or, on board ships where the general 5/24/17.

supply system is not in force, of the respective heads of departments to whom invoiced." (N. I. 4403-2.)

Heads of departments and warrant officers are authorized to examine equipage and supplies pertaining to their departments, which are in the custody of the supply officer. (See par. 25 et seq.)

"On ships operating under the general supply system, equipage, title B, in use, shall be directly under the supervision and care of the various heads of ships' departments. In each ship's department there shall be established and maintained by the head of the department a complete custody record of the equipage, title B, in use in that department, agreeing with the articles on charge as shown by the books of the ship's supply officer." (N. I. 4423-14.)

The Navy Regulations provide, in the event of the ship being placed out of commission, that heads of departments and certain warrant officers, chief petty officers, yeomen, etc., of the departments shall not be detached or transferred until the equipage and supplies in the custody of the heads of departments has been satisfactorily accounted for and surveys concerning shortages held and approved. (See par. 81 et seq.)

295. Inventories.—(Quarterly inventories on officers' mess outfits, see par. 305.)

"The supply officer of the ship shall take a yearly inventory of equipage and supplies in his custody, reporting their condition to the commanding officer and correcting the accounts in accordance with the quantities found to be on hand. He shall notify heads of departments well in advance to have all articles for which they have signed custody receipts ready for survey on the date set." (N. I. 2231-1.)

"When not impracticable, the first inventory shall be completed within one month from its commencement, and succeeding ones yearly thereafter within 12 months from the date of completion of the one next preceding. A report shall be made to the commanding officer in writing in each instance, stating that the inventory has been completed, and that the necessary requests for surveys have been submitted to enable the books to be corrected, with the statement that the surveys submitted cover all deficiencies and excesses." (N. I. 2231-2.)

"The dates of commencement and of completion of each inventory shall be entered in the ship's log." (N. I. 2231-3.)

"On each quarterly balance sheet submitted, the date of the last inventory will be noted." (N. I. 2231-4.)

"Inventories of equipage in use shall be taken at least once a year by the respective heads of departments who have signed custody receipts for such equipage. These inventories shall be taken as nearly as practicable coincidently with the inventory taken by the ship's supply officer in accordance with the provision of Article I 2231, and shall be transmitted, through the commanding officer, to the ship's supply officer. The ship's supply officer shall inform the heads of departments well in advance as to when his inventory will probably be completed." (N. I. 4423-15.)

296. Surveys.—(In general, see par. 241 et seq.; Disposition of excess, obsolete, or nonstandard stock, see par. 141; Quarterly surveys on officers' mess outfits, see par. 305; Annual surveys covering inventories, see par. 295.) "In the event of loss of Naval Supply Account stores, or damages, the survey shall state to what appropriations the value of stores involved shall be charged, and also the proportion that shall be charged to each." (N. I. 4733-5.)

This proportion shall be based on the value of issues for the preceding year, or for a shorter period if data for a year is not available.

Losses by survey will be reported quarterly on S and A Form 69, as provided in paragraph 322-5. (S. A. M. 2731.)

297. Repairs to Equipage.—(See also par. 942—Title P.) "Repairs to equipage, \* \* \* except typewriters and computing machines, for which 5/24/17.

see N. I. 4571" (par. 305, and, except such as can be made by ship's force, see par. 6 below), "shall be made the subject of a letter which shall contain the information required by N. I. 4731-1 so far as applicable. (See note below.) "The request shall contain all necessary information as to responsibility and disciplinary action taken or to be taken, where such is considered necessary. Separate lists shall be furnished containing items the repair of which should manifestly be accomplished by contract instead of by the navy yard. In requests for repairs to ships, boats, or the machinery thereof, the Construction and Repair registry number of hull and the Bureau of Steam Engineering make, type and number of engines and boilers involved shall be stated." (N. I. 4329-5.)

"Repairs to equipage shall be made the subject of letter" (see note below) "in the same form as required for titles D and K (Art. I 4331), but such requests shall be made separately for the bureau and appropriation concerned. (See Art. I 4329, pars. 5-10, inclusive.)" N. I. 4731-1.)

Note.—Article I 4331-1 requires that requests for work shall be prepared as follows: "The ship from which it comes; the place from which sent and the date; the bureau under the cognizance of which the work falls; the class of work; \* \* \*" (i. e., "urgent repairs, desirable repairs, and alterations"); definite outline of work to be accomplished; "a certificate that the work is not within the power of the ship's force to perform; the signature of the commanding officer submitting the request;" and a statement on the bottom of the last page of the letter showing where copies have been sent.

(a) *Emergencies—ship not at a yard.*—"When a ship is away from a navy yard and it becomes necessary that certain equipage be replaced" (or repaired, see N. I. 4731-1) an emergency request for survey may be submitted. (N. I. 4734-1.) "Articles to be disposed of on foreign stations will be specifically so designated by the approving authority." (N. I. 4734-2.)

(b) "Articles of equipage made of rope, canvas, wood, metal, etc., which can be replaced from supplies, Title X, by the ship's force, should be thus replaced and charged to Title C allotment, except for such articles the replacement of which would ordinarily be undertaken by the navy-yard force, in which case, if done by ship's force, it will be undertaken on a work order issued as directed in paragraph 8 below [see par. 8 of G. O. 322], and charges made to the Titles D and P allotment. In this connection attention is invited to article 4326. Naval Instructions, relative to routine repairs to hull, machinery, and outfit being made by ship's force." (Par. 4 of General Order 322.)

298. Repairs to supplies.—"Repairs to \* \* \* supplies shall be made the subject of letter which shall contain the information required by Article 4731-1 N. I. [see note to par. 297] so far as applicable. The request shall contain all necessary information as to responsibility and disciplinary action taken, or to be taken, where such is considered necessary. Separate lists shall be furnished containing items the repair of which should manifestly be accomplished by contract instead of by the navy yard." (N. I. 4329-5.)

299. Issues of equipage for use.—"Invoices for articles, Title B, equipage, which are issued for use upon their receipt aboard, shall bear upon the face of the ship's retained copy an acknowledgment by the head of department concerned that such articles have been received into his custody; articles of equipage issued from the storerooms of the ship's supply officer are to be receipted for by the head of department drawing them." (N. I. 4423-16.)

Memorandum receipts shall be prepared by the supply officer's representative and signed by the person to whom the articles are issued. At the end of each week (or, if preferable, every tenth day) all memorandum receipts for equipage thus issued shall be collected and covered by a blanket receipt in duplicate. This blanket receipt shall be prepared by the supply officer who shall attach thereto all memorandum receipts and transmit same to the head of department concerned. The original shall be signed by the head of department and returned to the supply officer, to be used by him in adjusting his records. The duplicate, together with the memorandum receipts covered thereby, shall be retained by the head of the department for his custody record.

300. Supplies—Allotments and issues:

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1. *Allotments*.—"Instead of an allowance of supplies by items, quarterly money allotments will be prescribed for ships coming within the provisions of this article, against which the supply officer of the ship shall charge the value of all supplies as drawn. A statement of these money allotments for the several ships will be published from time to time in Navy Department general orders. [See G. O. 322.] Any article carried in stock on board which may be legally charged to the appropriation concerned may be drawn and charged to this money allotment, provided that articles that are not shown on the allowance book of any bureau shall not be carried in stock." (N. I. 4423-3.)

With the exception of articles enumerated in paragraph 302, "all consumable supplies, regardless of the purpose for which used, must be charged to the money allotments upon issue. This applies to repairs to equipment made of rope, canvas, wood, metal, etc., in accordance with article 4329 (8), Naval Instructions; to expenditures incurred in the performance of special duty, as contemplated by article 4423 (17), Naval Instructions; and to commission allowance of Title C stores required for upkeep or repairs, such as lumber, nails, etc. Application may be made to the bureau concerned for an additional allotment to cover commission allowance of such Title C material as may be necessary to place the vessel on a working basis when put in commission, such as boat outfits, hammocks, clothes bags, hand tools, etc. To receive consideration the application must include a list of the articles and prices or be accompanied by copies of invoices. For first commissioning these additional allotments will be made under the various increase of the Navy appropriations." (G. O. 322-2.)

Additional allotments under "Maintenance, S. and A." are granted to cover athletic outfits as provided in paragraph 305, and to cover crew mess outfits and galley utensils as provided in paragraph 305.

A special allowance under "Maintenance, S. and A." is granted to flagships for expenditure of stationery and supplies in the flag office.

"When the limit of the allotment to any department has been reached the commanding officer may apply to the bureau concerned for a special increase to cover needs for the remainder of the quarter. No vessel shall be permitted to exceed her quarterly money allotment under any circumstances while communication with the bureaus concerned is possible. In making request for an additional allotment the vessel will either furnish a list of the articles desired or give sufficient reason for making such request." (N. I. 4423-12.)

"Except in very unusual circumstances additional allotments will not be granted. When the limit of an allotment has been reached the commanding officer may apply to the bureau concerned for a special increase to cover needs for the remainder of the quarter. No vessel shall be permitted to exceed her quarterly money allotment under any circumstances while communication with the bureau concerned is possible. In making request for an additional allotment the vessel will furnish a price list of the articles desired, show all unusual expenditures during the quarter, and clearly state the necessity for additional funds. Authority for excess expenditures shall always be requested in this manner, not by request for exemptions nor by the use of in-excess requisitions." (G. O. 322-6.)

"Ships which are not in full commission or in reserve for the full period of allowance shall be entitled to a pro rata only of the above allotment corresponding to the time in commission or in reserve." (N. I. 4423-5.)

"Department allotments are not cumulative, and an undrawn balance remaining in one allowance period shall not be added to the allotment for the succeeding quarter." (N. I. 4423-6.)

"The supply officer of the ship shall keep the accounts of allotments in values only, charging the allotment of each department with the value of supplies as they are drawn by it for use." (N. I. 4423-9.)

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"All vessels 'in commission in ordinary' are assigned as quarterly money allotments 50 per cent of the full commission allotments \* \* \* All vessels 'in commission in reserve' are assigned as a quarterly money allotment under the Bureaus of Supplies and Accounts, Navigation, Ordnance, and Construction and Repair, 75 per cent of the full commission allotment and 50 per cent under the Bureau of Steam Engineering. When the status of a vessel is changed the quarterly allotment will be computed on the basis of the actual time during which the vessel was in full commission, in commission in reserve, or in commission in ordinary. When vessels in reserve or in ordinary are cruising and performing duties similar to those of vessels in full commission, the full quarterly money allotments will be assigned during the period they are thus engaged. In all cases where the allotment claimed on S and A Form 20 has been computed in accordance with the terms of this paragraph, the dates used in determining the allotment will be stated on the form. This paragraph does not apply to athletic or mess allotments, which are treated in General Orders 37 and 39, respectively." (See par. 305.) (G. O. 322-13.)

2. *Issues*.—"Issues of supplies shall be made by the ship's supply officer to the several ship's departments on stub requisitions [S. & A. Form 307] prepared by the heads of departments concerned." (N. I. 4423-7.) "When issued for use they shall be charged by the supply officer against the appropriation concerned and, unless not so chargeable, against the proper allotment of the ship's department concerned." (N. I. 4423-2.)

"The stubs, when priced, shall be retained by the heads of departments receiving the stores, to be used by them in comparing the totals shown on the transfer statement submitted quarterly by the ship's supply officer for receipt. Receipted stub requisitions shall be numbered serially as received and shall be retained by the ship's supply officer when completed, to be forwarded to the Bureau of Supplies and Accounts, if required. The use of the stub requisition form referred to in this paragraph shall be confined to the purpose described \* \* \*." (N. I. 4423-7.)

"Commanding officers may, if it be deemed advisable, permit ship's supply officers to issue stores on memoranda receipt slips bearing the signature of the person authorized to draw stores. On board ships where this practice is allowed these receipt slips shall be assembled and summarized weekly on regular priced invoices in duplicate and the formal receipt of the head of department concerned taken." (N. I. 4423-8.)

"For the information of all concerned, the department will publish a quarterly report showing the total expenditures of supplies for use (except coal and ammunition) in each ship's department for each quarter upon vessels having the general supply system in operation. Claims will be considered from vessels for correction to the cost of expenditures against allotments as incurred in the performance of special duty, the nonallowance of which would make the published comparisons inequitable as between the vessels in competition." (N. I. 4423-17.)

3. *Work order system*.—"The allotments under Title C are available for supplies used by the ship's force for ordinary maintenance which includes such repairs as are ordinarily undertaken by the ship's force. It is expected that the allotments made will suffice for the quarter, but if for any reason it appears that the expenditures will be exceeded, no attempt should be made to charge minor repairs and other ordinary maintenance work to Titles D and P, but an additional allotment should be requested under Title C." (G. O. 322-7.)

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"The allotments under Titles D and P are for the purpose of permitting the commanding officer to undertake major items or repairs such as are ordinarily undertaken by a navy yard, without the delay that would be involved by previous reference to the bureau, and without making it appear that the cost of current maintenance had been unduly increased. As a general guide it may be assumed that no job the estimated cost of material for which is less than \$25, should be charged to Title D or P. It is expected that the expenditures under these titles will vary considerably from quarter to quarter as the possibility of undertaking such work is dependent in great measure on the service on which the vessel is engaged. It is desired to encourage the undertaking of such work by the ship's force and the bureaus will give consideration to requests for additional allotments under these titles on presentation of a statement of the circumstances. Expenditures under Titles D and P will be made only as a result of work orders issued in advance, separate for each appropriation, title and job. The material cost of all jobs under Titles D and P shall be accounted for on S. & A. Forms 315 and 316, in accordance with the directions appearing on the forms." (G. O. 322-8.) (Quarterly report of work, see par 323.)

"No allotments have been made under Title K. As it is required by article 4327, Naval Instructions, that the authority of the bureau concerned shall be previously obtained before undertaking any alterations, no delay will be involved by obtaining a special allotment in the case of such work. The material cost of all jobs under Title K will be accounted for in the same manner as jobs under Titles D and P." (G. O. 322-9.)

4. *Return of excess supplies to store.*—"Whenever supplies drawn for use in a ship's department are found to be in excess of needs they shall be returned to the ship's supply officer on a returned material stub to be credited to the proper allotment and appropriation." (N. I. 4423-10.)

5. *Quarterly adjustment for unused supplies.*—"At the expiration of each quarter a priced returned material stub marked 'Memorandum' shall be negotiated by each head of department concerned, enumerating by items and classes the supplies remaining on hand in his department which have been charged to the Title C allotment. This stub shall operate to reduce the issues for the quarter concerned and its value shall be included in the class balances in store as of the last day of the quarter, though not to be taken up by items on the stock ledger. A corresponding issue and charge shall simultaneously be made as of the succeeding quarter. This transaction will be on paper only and no supplies actually returned to store as provided in Article I 4423 (10) will be listed on the memorandum stub." (N. I. 4423-11.)

### 301. Supplies—Ship's department allotments.—

Head of department.	Department.	Appropriation allotment chargeable with issues.	General nature of supplies consumed.
Navigator.....	Navigation.....	Instruments and supplies.	Navigation supplies and professional papers.
First lieutenant.....	Construction.....	Construction and Repair..	Construction supplies, including paints, metals, lumber, canvas, cordage, etc.
Do.....	.....do.....	Maintenance, Supplies and Accounts.	Cleaning materials and toilet paper.
Gunnery officer.....	Gunnery.....	Ordnance and Ordnance Stores.	Ordnance supplies, stationery for gunnery department, etc.
Engineer officer.....	Engineer.....	Engineering.....	Engineering supplies, stationery for engineer department, etc.
Supply officer.....	Supply.....	Maintenance, Supplies and Accounts.	Stationery, galley utensils, etc.
Do.....	.....do.....	Maintenance, S. & A. special allotment.	Crew mess outfits and crew galley utensils.
Athletic officer.....	.....do.....	.....do.....	Athletic outfits.

302. *Supplies—Expenditures not chargeable to allotments.*—"These allotments are exclusive of expenditures for fuel, water, and lubricating oil, which may be used as required, and also of ammunition, battery, and torpedo supplies, and explosives, which are covered by standard allowance." (N. I. 4423-4.)

All materials properly carried in the ordnance account (classes 1, 2, 3, and 4) are exempt from charge to allotments. (G. O. 322-3.)

Lubricating oil will, when issued from "Naval supply account," be separately charged to the appropriation of the bureau concerned. Electric current, water, gasoline, fuel oil, or other fuel for main or auxiliary boilers, steam or power launches, submarines, etc., and all other material used for the purpose of power, heat, or light, will when issued from "Naval supply account," be charged to the appropriation "Fuel and transportation (S. & A.)."

Ice for cooling drinking water will, when issued from "Naval supply account," be charged to "Fuel and transportation (S. & A.)."

The allotments are exclusive of losses by survey, which will be separately expended as a charge to the bureau appropriation concerned.

The allotments are exclusive of expenditures made to Title B accounts to correct the title of equipage inadvertently carried under Title X.

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**303. Supplies—Issues and transfers to other vessels.**—Transfers to vessels operating under the general supply system will be made to the supply officer on invoices under Title X, "Naval supply account" or (classes 1, 2, 3, 4) "Ordnance account." Issues to a vessel whose accounts are handled by a parent ship will be covered by invoices to the supply officer of the parent ship. The invoices covering such transfers should contain the signature of the officer actually receiving the stores in the body of the invoice or on a memorandum accompanying it.

Issues to ships not operating under the general supply system will be made on invoice to Title C (to the ship's department concerned), and further covered by receipts taken on a special S. & A. Form 69 (par. 322-5).

**304. Transfers on being relieved.**—In place of the inventory referred to in the preceding paragraph, a supply officer of a ship, upon being relieved (see par. 230); shall transfer to his successor all books and records pertaining to the general supply system, and shall certify on a copy of the last balance sheet submitted to the Bureau of Supplies and Accounts that, to the best of his knowledge and belief, stores to the value of the balances shown on hand were on board at the expiration of the period covered by the balance sheet, and that the records of the department are complete and posted to date. If such be not the case, the certificate shall state in detail the discrepancies which are believed to exist, or the respect in which the records of the department are incomplete. This statement shall be prepared in triplicate, one copy to be retained by each of the officers concerned, and one copy to be forwarded to the Bureau of Supplies and Accounts with the returns for the quarter in which the transfer takes place, which returns shall be forwarded by the relieving officer within the time specified by the regulations. No general supply returns are required from the supply officer of a ship upon being relieved, unless relieved at the end of a period for which returns are ordinarily required. If the relieving officer be not satisfied with the condition of the records or stores, he shall immediately report the fact to the commanding officer, who shall order such surveys or investigation as may appear necessary." (N. I. 4421-3.)

A relieving officer should without unnecessary delay cause the stock ledgers and class ledgers to be balanced with each other and with the balances appearing on the last quarterly balance sheets.

**305. Equipage and supplies—Special instructions.**—

**NOTE.**—The following classification is designed to include, so far as practicable, instructions relating solely to supply functions. The classification by objects in paragraph 495 relates to Purchase; the classification by objects in paragraph 679 relates to Disbursing.

*Acid containers*, see *Containers*.

*Alcohol.*—(Stowage, see *Inflammables*.) Alcohol will not be carried in large quantities for the purpose of mixing shellac; the latter must be procured from navy yards ready mixed. (See *Paint and shellac*.) "Small quantities of alcohol may be used for thinning shellac if found necessary." (N. I. 4583-2.)

*Ammunition and ammunition containers* are exempted from the operation of the "Naval supply account," and pertain solely to the ordnance officer.

*Anchors and anchor chains*, see *Boats*.

*Athletic outfits and allotments.*—"1. For the purpose of providing athletic outfits to the vessels of the Navy in commission, the following quarterly money allowance system, taking effect July 1, 1913, will be established:

\* \* \* \* \*

"2. The quarterly sums above allotted will be regarded as additions to the 'Maintenance S. & A.' money allotments to ships' departments prescribed in General Order No. [322, dated September 11, 1917.] They shall be expended only under the authority of the commanding officer. Ships' supply officers will account for issues under athletic outfit allowances on S. & A. Form No. 20. Athletic allowances and issues will be kept carefully distinct from ordinary

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'Maintenance S. & A.' allowances and issues, as they are for athletic purposes only.

"3. Quarterly athletic outfit allotments will be cumulative from quarter to quarter, but not from one fiscal year to a succeeding one. Any unexpended balance on hand at the close of a fiscal year will lapse.

"4. When a ship is commissioned, the supply officer thereof shall submit an excess requisition to the Bureau of Supplies and Accounts for athletic supplies not to exceed in value the total of the quarterly allotments allowed the vessel for one year. This requisition will be approved, but no further allowances and issues within that fiscal year will be authorized. Beginning with the fiscal year following the date of commission allotments will be given and issues may be made upon the usual quarterly allowance basis. When a ship, however, is only temporarily commissioned or placed in a status ordinarily entitling her either to an allotment or to an increased allotment, no such allotment or increase will be allowed until application therefor has been made to and approved by the Bureau of Supplies and Accounts.

"5. When a ship is ordered out of commission, such athletic supplies as have been obtained for use thereon shall be transferred, without invoices, to the commanding officers of any other ship in the active or reserve fleets that, in the opinion of the senior officer present, stand most in need thereof. The supply officer, however, of the ship going out of commission will submit, with his final returns, a report to the Bureau of Supplies and Accounts showing by item the articles so transferred and the vessel or vessels to which transferred. In event any of the articles above directed to be transferred shall not have been issued for use to the ship's company, being still borne upon her books, they shall be expended therefrom and charged prior to the transfer against the allotment of the vessel for that quarter. It is not intended that the articles thus transferred shall be taken up on the supply officers' books of the ships receiving them or the value thereof charged against their respective quarterly allotments.

"6. No ship, except by special permission of the Bureau of Supplies and Accounts, shall obtain or purchase, with the view of carrying in stock, athletic supplies the value of which is in excess of the money allotment for the quarter concerned. It is the desire of the department that only such supplies shall be secured as will fill the needs of the quarter in which they are obtained. Unexpended balances should be carried in money, not in stock. But the restriction herein imposed shall not apply to ships going into commission, which are governed by paragraph 4.

"7. In the case of ships on which the general supply system is not in operation, commanding officers thereof are authorized to obtain, upon requisitions approved only by themselves, athletic supplies not in excess of the quarterly allotments allowed their respective ships and to expend the same to use. At the end of each quarter commanding officers of these vessels will cause to be submitted through them a statement to the Bureau of Supplies and Accounts showing the total value of such supplies obtained and issued, together with the balance, if any, of the quarterly allotment remaining unexpended. Except as modified in the preceding portion of this paragraph, the same regulations that apply to general supply system ships will govern on ships not operating under the general supply system.

"8. With the exception of torpedo destroyers, torpedo boats, and submarines, all vessels shall have the same quarterly allotments while in commission in reserve as when in full commission. The vessels excepted will have no fixed allowances while in commission in reserve, but the commanders of reserve groups may submit requisitions in excess to the Bureau of Supplies and Accounts. Such requisitions will be accompanied by statements showing the total number of men aboard the vessels in the group. Each requisition will be decided upon according to its particular merit. Excepting battleships and cruisers, no ship

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in commission in ordinary or a ship loaned to the naval militia will be allowed an athletic allotment. In the case of battleships and cruisers in commission in ordinary, requisitions in excess may be made upon the Bureau of Supplies and Accounts, the requisitions in each instance to show the number of men aboard. Such requisitions will be acted upon in each instance as circumstances justify. A requisition may be approved so as to apply to several such vessels as a group if this course seems advisable. If more than one such requisition in excess is submitted in a fiscal year by any vessel or vessels in this paragraph referred to, each subsequent requisition shall bear a statement, by values only, of articles obtained within that fiscal year on previous excess requisitions while in commission in reserve or in commission in ordinary, as the case may be.

"9. Where a vessel which has a quarterly athletic allowance is designated, while in reserve, as a receiving ship, the sum regularly allotted her in her own right shall cease and the ship shall be entitled, while so acting, only to the sum allowed the receiving ship at that place. The provision of paragraph 8 of this order shall not apply to ships in reserve acting as receiving ships.

"10. Ships that will be added to the Navy in the future shall be entitled to quarterly allotments previously allowed vessels of their class. In case of doubt, the matter shall be referred to the Bureau of Supplies and Accounts for determination.

"11. The records of allotments and issues thereunder for submarine boats shall be maintained on the tenders to which they are respectively attached. The sum total of the allotments for submarines of a group attached to any one tender shall be expended for the group as a whole in the discretion of the commanding officer thereof. Allotments granted submarines are in addition to those granted their several respective tenders and are to be kept separate therefrom in every way.

"12. Auxiliary naval vessels of all types shall be entitled to the quarterly allotment specified only when manned by naval crews, except in the case of hospital ships carrying in their complements men of the Naval Hospital Corps permanently attached to the vessels for duty. These ships shall be entitled to the allotments allowed them in the table herein given." (G. O. No. 37, June 13, 1913.)

*Bags, coaling.*—"When bags are issued for coaling, division officers will receipt for the bags by number [i. e., the serial number stenciled on the tag attached to the bag] and at the end of the coaling the bags will be checked \* \* \* to determine the responsibility for the loss of the coaling bags." (G. O. 114.)

*Boats, anchors, and anchor chains* (except anchors and chains for ships' boats) shall not be included in requisitions, but shall be made the subject of a request by letter to the Chief of the Bureau of Construction and Repair, via commandant of vessel's home yard, which letter shall state the reason for the request, with full particulars in the case of anchors and chains as to losses or breakage, giving the type, registry number, and weight of anchor which it is desired to replace, also the shot numbers of the chain, which numbers will be found on the end links of each shot, and in the case of boats the bureau registry numbers of the boats which are required to be replaced." (N. I. 4471-2a.)

*Boats, power.*—Standard allowances for the various types of ships, see G. O. 199, dated March 30, 1916. Surveying and turning in boats, machinery, and spare parts, see paragraph 250.

*Boiler compound.*—Requisitions shall call for Navy standard boiler compound.

*Canvas and cordage articles, surveys on, see paragraph 250.*

*Cement.*—(Disposition of containers, see Containers.) The commanding officer "shall require that there be kept on hand, in accordance with the allowances of such materials prescribed by the allowance lists of the various bu-

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reus, a sufficient quantity of cement, composition, and paint to prevent corrosion or other deterioration." (N. I. 1335-2.)

"The following Executive order, No. 1525, dated April 30, 1912, is quoted for the guidance of the naval service:

"It is hereby ordered that all Portland cement that may hereafter be purchased by any department, bureau, office, or independent establishment of the Government, or that may be used in construction work connected with any of the aforesaid branches of the Government service, shall conform in every respect to the specification for Portland cement adopted by the departmental conference at the meeting held at the Bureau of Standards on February 13, 1912, and approved by the heads of the several departments (to be known as the United States Government specification for Portland cement): *Provided, however,* That such specification may be modified from time to time by any similar departmental conference, with the approval of the heads of the several departments." The above requirements are embodied in Specifications 59C1 of April 15, 1912, issued by the Navy Department and obtainable from the Bureau of Supplies and Accounts." (N. I. 4658.)

*Coal* will be requisitioned and accounted for by the supply officer. "All coal and fuel oil received will be taken up in Naval Supply Account and immediately expended." (N. I. 4423-2.) Purchase of coal by supply officer, see paragraph 495. See Fuel (below) *re* invoicing and public bills.

*Computing machines.*—See Typewriters.

*Containers, disposition of.*—It is the present practice in the purchase of material requiring delivery in containers to pay for the material only, the containers themselves remaining the property of the contractor, to be returned to him when empty, and if not returned within a stated period to be paid for.

This rule applies to cement delivered in bags, to wire delivered on reels, to oil, turpentine, etc., delivered in barrels and drums, and to acids delivered in carboys, etc.

When material of this kind is received from a supply officer, the containers when empty are to be returned to that officer if practicable. If not practicable they may be delivered to the supply officer at any navy yard, or to the contractor, if such contractor is known and is located within a reasonable distance. In such case the containers so disposed of are to be accompanied by full information as to the supply officer from whom received and complete data as to the contract, date of receipt, invoice numbers, etc. Full information should also be forwarded to the supply officer from whom the containers were received.

In case of material received direct from contractors by supply officers afloat, the containers should be returned direct to the contractor when released, whenever practicable, or to the supply officer of the nearest navy yard for return, if return direct can not be made, in which case the contractor should be fully informed.

Payments for any containers which are not ultimately returned to the contractor are to be made under the public bills drawn by the supply officer ashore or afloat, originally receiving the material from the contractor; and if any containers are retained for use or are for any other reason not to be returned to the contractor, the issuing officer is to be informed fully in order that his records and the accounts of the contractor may be completed.

Payment for empty containers not returned to contractors is to be made, however, only when the contract specifically provides for such payment and gives the price at which payment is to be made. (S. A. M., 2423.)

Containers purchased on public bill shall be taken up under "Naval supply account" and expended as a charge to the appropriation for which the material was purchased or used.

*Drums—Empty paint—Return of.*—Due consideration being given cost of repair, cost of cleaning, etc., all empty paint drums will be returned to the navy 5/24/17.

yard, Norfolk, Va., which do not have broken nozzle or other damage which would necessitate replacement of either a top or bottom in order to put the drum in serviceable condition. On the east coast, if transportation to Norfolk direct from individual vessels by Government conveyance is not available, the drums will be turned in at the nearest yard for shipment by Government conveyance. Drums turned in on the west coast and at Guantanamo will be shipped to Norfolk by Government conveyance in all cases. Drums turned in at Hawaii will, if practicable, be forwarded to Norfolk direct by Government conveyance; otherwise to Mare Island by Government conveyance for reshipment to Norfolk by the same method. Shipments will in no case be made by commercial carrier until the necessary authority is received from S. & A. Empty paint drums on the Asiatic Station will be turned in at Cavite for repair and reissue there. (S. A. M., 3840.)

Empty ten-gallon drums shall be cleaned by the ship's force before being returned to the navy yards.

The ten-gallon drums, in which a greater portion of the ready-mixed paint will be issued, can be used repeatedly, and ships receiving ready-mixed paints in these steel drums shall retain them on board when empty, to be turned in at the nearest navy yard for further use." (N. I. 4583-2.)

*Drums—Empty gasoline.*—East coast, account of to be kept by supply officer, navy yard, Norfolk. (S. A. M., 3534.)

*Drums—Coffee—Empty steel.*—Empty coffee drums will be properly cleaned and dried, cap replaced, and returned to provisions and clothing depot by first available transportation. (S. A. M., 4264.)

*Current, electric,* invoiced to the ship shall be taken up under Title X, "Naval supply account," and expended as a charge to "Fuel and transportation (S. & A.)," not against the allotment of any department of the ship. (S. & A., No. 104043, Jan. 25, 1911; S. & A. 112570, Jan. 4, 1912.)

*"Ditty-boxes"* shall be issued from various navy yards with a distinguishing letter indicating the yard which manufactured them and the serial number of the ditty-box plainly stamped thereon in such a manner as to prevent obliteration so far as possible." (N. I. 4581-1.)

"In issuing such ditty-boxes to enlisted men on board ships record shall be kept of the particular number of the box issued to each man in order that the responsibility for loss or damage of a particular box may be more readily placed." (N. I. 4581-2.)

*Flags.*—(Loan of, see par. 218.) The following designation numbers are established for ensigns and union jacks and will be used in connection with all correspondence, surveys, and requisitions. (G. O. No. 257, 1917.)

No.	Size of flag.	Size of jack.
1	20 feet hoist.....	Size of union of the flag.
2	19 feet hoist (standard).....	Do.
3	14.35 feet hoist.....	Do.
4	12.19 feet hoist.....	Do.
5	10 feet hoist.....	Do.
6	8.94 feet hoist.....	Do.
7	5.14 feet hoist.....	Do.
8	5 feet hoist.....	Do.
9	3.52 feet hoist.....	Do.
10	2.90 feet hoist.....	Do.
11	2.37 feet hoist.....	Do.
12	1.31 feet hoist.....	Do.

*Fuel—(a) Ships operating under the general supply system and carrying a supply officer.*—Fuel furnished by the Government is invoiced to the supply officer under Title X (N. S. A.); fuel furnished by contractors is paid for on public bill (S. & A. Form 51) by the supply officer under Title X, and from General Account of Advances. In both instances the fuel will be taken up in 9/13/17.

Title X and immediately expended (on stub requisition) as a charge to Title C and appropriation "Fuel and transportation."

(b) *Ships operating under the general supply system, but not having a supply officer on board.*—Fuel furnished by the Government is invoiced to the supply officer on the parent ship (Title X), via the commanding officer of the ship receiving the fuel for notation of the engineer officer that the fuel had been received; fuel furnished by contractors will be paid for on public bill usually by the supply officer of the parent ship. If necessary, however, such fuel may be paid for by any other supply officer when properly authorized to do so. In the latter event the supply officer will prepare the bill under Title X and General Account of Advances. He will take up the fuel on his own books, in Title X, and immediately expend the same by invoice (Title X) to the supply officer of the parent ship.

(c) *Ships not operating under the general supply system and not carrying a supply officer.*—Fuel supplied by the Government will be invoiced to the commanding officer of the ship under Title C, and charged to "Fuel and transportation." The engineer officer will be required to receipt the invoice; fuel furnished by contractors will be paid for on public bill by any supply officer who may be so ordered by the senior officer present. In such event the supply officer making payment will be furnished with a dealers' bill duly certified and accompanied by certificate of the engineer officer of the ship concerned that the fuel had been received. Such public bill should be inscribed "Title C" and charged to "Fuel and transportation," and should show the name of the ship for which purchase was made.

(See "Fuel," par. 679, payment of public bills.)

*Gasoline.*—(Details of inspection and precautions to be observed in handling, see N. I. 3391, 3392; not chargeable to money allotments on expenditure, see par. 302; disposition of containers, see containers, above.) Gasoline is procurable at certain ports by order under annual contract, the details of which are published to the service annually by the Bureau of Supplies and Accounts.

*NOTE.*—Annual contracts are entered into by S. & A. for supplies of gasoline, which will be delivered to ships at all important ports of the United States upon orders placed with the contractor direct by the supply officer concerned.

"The number of gallons to be delivered will be determined by the weight. The number of pounds to the gallon to be determined by the specific gravity of the gasoline at 60° F., multiplied by 8.33 pounds, the weight of a gallon (231 cubic inches) of distilled water at the same temperature." (N. I. 3386-7.)

"The retainers in which the gasoline will be delivered will be specified in the order." (N. I. 3386-8.)

"When gasoline is allowed to a ship it shall always be stowed in the open air on the weather decks, and in time of war it shall either be landed or thrown overboard, as circumstances require. This provision shall not apply to tenders or supply ships carrying large quantities of gasoline as cargo." (N. I. 3392-1.)

"Each ship shall be provided with at least two chests suitably designed to contain thirty gallons of gasoline each, in five-gallon tins of approved commercial type, as a safe and convenient means of transporting gasoline to the tanks of the motor boats requiring replenishment. All transference of gasoline from ship to boat shall be made in the five-gallon receptacles, and no boat gasoline tank shall be filled until the boat is clear of the ship's side." (N. I. 3392-2.)

"For ships having an allowance of one hundred and twenty gallons or less the gasoline shall be carried in the five-gallon commercial shipping tins stored in chests. All other ships shall carry the gasoline supply, above the requirement to fill the chests referred to in paragraph 2, in fifty-gallon commercial drums, which shall be suitably placed and secured on the weather decks, where they can be readily thrown overboard." (N. I. 3392-3.)

"Gasoline will be supplied to ships in regular commercial shipping drums of fifty-gallons capacity when practicable; otherwise in tins of five-gallons capacity.

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(Reprint due to change on p. 95.)

No leaky or defective drums or tins shall be received at any time. Gasoline shall not be received on board vessels of the Navy, nor delivered to motor boats, nor otherwise handled except during daylight, unless an emergency exists which requires the handling at other times." (N. I. 3392-4.)

*Gifts.*—(See Presentation sets.)

*Ice.*—Ice for the preservation of fresh provisions and for cooling drinking water shall be required for on separate requisitions, which may be submitted quarterly." (N. I. 4471-4d.) (Public Bills for, see par. 679-Ice.)

Ice for cooling drinking water received on invoice from supply officers shall be taken up under title X, "Naval supply account," and issued as a charge against the appropriation "Fuel and transportation," and not against the allotment of any department of the ship.

*Inflammables, storage of.*—Oil, tallow, and cotton waste shall be stowed in metallic tanks, which shall be kept as far from the boilers as possible. Waste and other similar materials saturated with oil or grease shall be destroyed immediately after use." (N. I. 2707-1.)

"Oiled or painted canvas, and other oiled or painted fabrics, shall not be stowed below, and when not in daily use shall be frequently examined. Caution shall be used when lights are taken into the paint room." (N. I. 2707-2.)

"No inflammable liquid or explosive oil shall be allowed on board for ship's use, except such as is permitted by the allowance books. Spirits of turpentine, alcohol, and all varnishes and liquid driers shall be kept in five-gallon shipping cans, securely stowed in chests on upper deck; and none of these liquids shall be taken below except in small quantities for immediate use. Asphaltum varnish, boot topping, and all other compounds of turpentine, naphtha, benzol, or similar materials shall be included in this category. These compounds give off gases which, when inhaled, produce unconsciousness and asphyxiation or poisoning; the formation of poisonous gases by the interaction of varnishes, etc., salt water, and air are not necessary to produce these results, it being only necessary to have open or leaking cans of varnish, etc., and a high temperature to have present all the elements necessary for causing insensibility. Certain brands of metal polish may generate explosive or asphyxiating gases, and such brands shall therefore not be stowed below." (N. I. 2707-4.)

*Kerosene*, see Oil, mineral.

*Lamps, incandescent.*—Metallized carbon filament, tantalum filament, and tungsten filament lamps are procurable in standard packages from navy yards in the varieties listed on pages 1923 and 1936, Bureau Memoranda. Requisitions for tungsten filament lamps will be considered "not in excess" provided they do not exceed the allowance, in number of lamps, already established for lamps on the allowance books.

*Libraries.*—"The navigating officer shall be responsible for the library books issued by the supply officer of the ship for use, and if any which are not on board are needed he shall recommend that requisition be made for them." (N. I. 1612.)

One-third of each library on board ship may be surveyed annually and replaced by new books. The surveyed books should be forwarded by Government conveyance and turned into store at the New York Navy Yard, or the Mare Island Navy Yard, depending on whether the ship is in the Atlantic or the Pacific. (Bu. Equip. 170753, Apr. 10, 1909.) "The order permitting the survey of one-third of a library each year is not to be construed as meaning that a number of books equal to one-third of the combined libraries may be surveyed and renewed annually. It is the intention that each library on board ship be considered separately and not more than one-third of that library surveyed each year. The Bureau does not consider it necessary or advisable that one-third of the 'Ship's Library' shall be surveyed annually, but only such books as have become obsolete or badly worn should be surveyed and renewed." (Bu. Nav. 2835-458, Aug. 14, 1911.)

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When library books are turned into store, invoices covering them shall be itemized by number and title.

"Hammock mattresses turned into store by vessels in accordance with article 2617(4) N. I., also those turned into store by vessels upon being placed out of commission, will be taken up in the survey account on memorandum invoice furnished by the supply officer of the vessel. The cost of repairing and cleaning will be charged to appropriation 'Construction and Repair,' after which they will be transferred to the naval supply account at appraised value with credit to appropriation 'Construction and Repair.'" (N. I. 4608-14.)

*Mess outfits, galley utensils, and allotments.*—CREW MESS OUTFITS and galley utensils are supplied from quarterly money allotments (appropriation "Maintenance, S. & A.") as authorized in G. O. No. 39, dated June 9, 1913, and such allotments are in addition to the quarterly money allotments authorized in G. O. 322 of September 11, 1917.

2. Ships' supply officers shall keep separate records of the allotments above set forth, and separate entries of expenditures thereunder shall be made upon Report of Expenditures (S. & A. Form No. 20). No part of allotments for mess outfits shall be used to cover expenditures of other "Maintenance, S. & A." supplies. In making entries upon quarterly transfer statement (S. & A. Form No. 69) it is to be noted that only the sum total, as a single item, of expenditures under all "Maintenance, S. & A." allotments shall be entered in the "issues-for-use" column. The separate entries (on S. & A. Form No. 20) are desired only as supplementary information for purposes of administrative analysis. The instructions herein given shall be read in connection with paragraph 2, of G. O. No. 37, dated June 13, 1913, relative to athletic outfits. (See Athletic outfits above.) (Par. 2 of G. O. 39.)

"3. Returns from ships show a wide difference in the loss and breakage of crews' mess articles sustained by vessels of the same class and complements under similar conditions. Carelessness on the part of messmen and cooks and lack of close supervision on the part of responsible officers are strikingly indicated. It is directed that commanding officers of vessels shall cause to be established a system of strict accountability as to the use of all articles covered by this order. Expenditures made under mess outfits allotments will be made the subject of closest comparative scrutiny by the Bureau of Supplies and Accounts. Requisitions for articles in excess of allotments will not meet with approval except under unusual circumstances. It is imperative that loss and breakage shall be reduced to the minimum." (G. O. No. 39—1913.)

"4. Vessels which have not been in full commission for the entire period of allowance will be entitled to a pro rata only of their respective allotments, corresponding to the time in full commission. Vessels in commission in first reserve or in commission in ordinary will have no fixed allotments. In either status referred to, ships' supply officers will submit requests for allotments from time to time for such periods as the vessels remain in commission in reserve or in commission in ordinary. These requests will show the number of men in crews' messes and will be acted upon as the circumstances in each case require." (G. O. 39—1913.)

*OFFICERS.*—Officers' mess outfits are carried as equipage, Title B.

"The supply officer of the ship shall make a careful inspection and inventory of officers' mess outfits at the end of each quarter, and when the ship is put out of commission; he shall furnish the different messes with itemized statements of the losses in their outfits and of the amounts due the Government from the officers' messes and shall collect such amounts and take them up on his official cash book." (N. I. 2233-1.)

"The supply officer of the ship shall be held responsible for the keeping of all mess outfits up to their full allowance. He shall submit at the end of each quarter a statement [on S. & A. Form 80] which shall be forwarded to the 9/13/17.

Bureau of Supplies and Accounts, showing the number and value of the articles surveyed and condemned under the separate headings of table linen, glass, china or crockery, and plated ware for each officer's mess; also the average number of officers in each of these messes for the quarter, the total cost per officer for the quarter, and a statement that the amount due from excessive loss or breakage has been collected from the several officers' messes." (N. I. 2233-2.)

Surveys should state the period during which the breakage occurred.

"All articles of china or glass issued to officers' messes which may be broken, chipped, cracked, or otherwise rendered unfit for reissue may be replaced by

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requisition if the losses, etc., have not exceeded five per cent per quarter on the total invoice value of these parts, respectively, of the outfit, and also when the excesses in losses, etc., above five per cent have been deposited by the treasurer of the mess concerned with the supply officer to the credit of miscellaneous receipts. In the case of plated ware, surveys may be held for repairs occasioned by ordinary wear, but no percentage will be allowed for its damage or loss. In the case of linen surveys may be held, but it must be shown in each case that all possible care was taken of the articles surveyed. Accumulations of allowance are not authorized; settlement must be made at the end of each quarter." (N. I. 4427-1.)

"Articles of china or glass issued to officers' messes shall not ordinarily be subject to survey, but in cases of breakage or loss in excess of the regular allowance set forth in the preceding paragraph, due to exceptional or unavoidable causes, in which it is clearly shown that proper care and supervision have been exercised by those responsible, such articles may be surveyed and may be renewed without cost to the mess concerned." (N. I. 4427-2.)

"Requisitions submitted by the supply officer of a ship to maintain the full outfits of mess equipment for officers' messes shall contain a statement that the provisions of article I 4427 have been complied with." (N. I. 4471-3p.)

#### Metals.—

DESIGNATION.—"The reference to gauge numbers and gauges to specify the diameter or thickness in ordering wire, cable, rods, tubes, and sheet metals shall not be made. Wires and cables, heretofore specified by gauge numbers will be specified by the area in circular mils. Solid wire may be specified by the diameter in mils when desired. Rods will be specified by diameter in mils. Tubing will be purchased by outside diameter in inches and the thickness of the wall will be specified in mils (thousandths of an inch). Sheet steel and iron, both black and galvanized, will be purchased by weight per square foot. Other sheet metals will be purchased by thickness in mils or by weight per square foot, in accordance with commercial practice. In leaflet and other specifications sheet metals will be specified by thickness in mils or by weight per square foot, or both, as may be necessary." (N. I. 4654-2e.)

For weight table for sheet steel, see S. A. M. 2023.

Number of wire gauge.	Thickness in decimals of an inch.			Number of wire gauge.	Thickness in decimals of an inch.		
	Birmingham or Stubbs.	American or Brown & Sharpe.	U. S. Standard for plates.		Birmingham or Stubbs.	American or Brown & Sharpe.	U. S. Standard for plates.
000000	.....	.....	0.46875	11	0.120	0.09074	0.12500
00000	.....	.....	.43750	12	.109	.08081	.10937
0000	0.454	0.46000	.40625	13	.095	.07196	.09375
000	.425	.40964	.37500	14	.083	.06408	.07812
00	.390	.36480	.34375	15	.072	.05707	.07031
0	.340	.32496	.31250	16	.065	.05082	.06250
1	.300	.28960	.28125	17	.058	.04536	.05625
2	.284	.25763	.26562	18	.049	.04030	.05000
3	.259	.22942	.25000	19	.042	.03589	.04375
4	.238	.20431	.23437	20	.035	.03196	.03750
5	.220	.18194	.21875	21	.032	.02846	.03437
6	.203	.16202	.20312	22	.028	.02535	.03125
7	.180	.14428	.18750	23	.025	.02257	.02812
8	.165	.12849	.17187	24	.022	.02010	.02500
9	.148	.11443	.15625	25	.020	.01790	.02187
10	.134	.10189	.14062	26	.018	.01594	.01875

MARKING.—In order that a uniform system may be followed by supply officers in marking the ends of bar metal for convenience in identifying the various 9/13/17.



kinds when carried in stock ashore and afloat, the following colors will be used: (S. A. M. 987.)

Pink: Brass.  
 Dark blue: Bronze:  
 Yellow: Shafting, cold-rolled and special screw steel.  
 Brown: Mild, medium, and machinery steel.  
 Green: Tool steel.  
 Red: Rivet steel.  
 White: Iron.  
 White, with red stripe: Nickel steel.  
 White, with blue stripe: Monel metal.

*Musical instruments and supplies.*—"In making requisition for musical instrument supplies, care shall be exercised in describing parts required, giving names of instrument and manufacturer in order that delay in filling requisitions, by having to communicate for additional information, may be avoided. Requisitions for reeds in particular shall state the brand required." (N. I. 4588.)

"When musical instruments are received care shall be taken to see that they are accompanied by the cases and extra parts." (N. I. 4589.)

"Surveys on instruments shall contain the following information: Number and make of instrument; when received; and whether the surveyed instrument has been previously repaired." (N. I. 4590.)

All supply officers in charge of "band instruments shall keep a record of all such instruments, giving description of articles, its number, and the name of the maker. This information shall appear on all transfers, invoices, surveys, reports, and requisitions for repair." (S. A. M. 3344.)

Low pitch has been adopted for all Navy bands and orchestras. In making requisitions for instruments, the number and description of the high-pitched instrument to be replaced will be given. Upon receipt of the low-pitched instruments, those of high pitch will be immediately turned into store. (S. A. M. 4209.)

*Oil, fuel.*—(Detailed instructions as to inspection and precautions to be observed in handling and stowage, see N. I. 3341 et seq.; Not chargeable to money allotments on expenditure, see par. 302; Immediately expendable, see *Coal* above; Disposition of containers, see *Containers*, above.) Fuel oil is procurable by order under annual contract in certain ports, in accordance with conditions and specifications published to the service by the Bureau of Supplies and Accounts.

"Fuel oil shall not be received from any commercial supplier who is not a party to the annual contract for supplying fuel oil for use afloat except in ports where no contracts are in effect, or in cases where the regular contractor is unable to make satisfactory delivery. Should such action become necessary, the procedure followed shall be the same as given in Art. I 3348, except that the oil shall not be taken on board until a complete analysis has been made by a chemist. In this case the letter of transmittal shall also include the chemist's analysis, a statement of the reason for such loading, and a description of the firm's facilities at the place of delivery. A copy of this letter shall be attached to the quarterly fuel oil report rendered to the Bureau of Supplies and Accounts." (N. I. 3350.)

In receiving fuel other than coal, the procedure laid down concerning the measurement of coal deliveries and requiring the supply officer to enter into written agreement with the contractors concerning the method of measurement shall be followed as closely as circumstances will permit, subject to provisions of chapter 29 of Naval Instructions. (N. I. 4430.) (See par. 495, *Coal*.)

"Fuel oil shall not be received from any commercial supplier who is not a party to the annual contract for supplying fuel oil for use afloat except in a case of urgency." (N. I. 3350.)

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*Oil, lubricating.*—(Not chargeable to money allotments on expenditure, see par. 302; Stowage, see *Inflammables*, above; Dispositions of containers, see *Containers*, above.) Lubricating oil is procurable by order under annual contract in certain ports in accordance with conditions and specifications published to the service by S. & A. Two days' notice is required; in certain foreign ports longer notice must be given. (See Annual schedule.)

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Lubricating oils shall be ordered in barrels or in bulk in every case in which oils in cans and cases are not absolutely necessary. The necessity for oils in cans and cases shall be stated on the requisition or order in every case in which oils are so ordered. (S. A. M. 2030.)

The attention of the consumers shall be invited to the fact that the Bureau of Steam Engineering requires reports as to the suitability of motor-cylinder oils purchased. (S. A. M. 1908.)

*Oil, mineral (kerosene).*—(Detailed instructions as to inspections, see N. I. 3396; Disposition of containers, see Containers, above.) "Kerosene shall not be stowed below the water line, but shall be either stored on the weather deck or kept in suitably constructed metal tanks not below the gun deck, and preferably near the extremities of the ship. Such tanks shall be fitted with pipes ventilating to the atmosphere, with filling pipes from the weather deck, and with liberal-sized overboard drain pipes, the valves of which can be operated at a safe distance from the tanks in case of fire. This provision shall not prevent the keeping of small quantities of kerosene oil, not exceeding one gallon in any one place, in other locations below decks where it is used for proper purposes." (N. I. 3397-2.)

"Extreme care in handling kerosene, especially in filling tanks and in drawing oil from them, is enjoined upon all persons in the naval service." (N. I. 3397-3.)

*Paint and shellac.*—"All paints and shellac, and paint for tinting purposes, issued for use on shipboard under the cognizance of the Bureau of Construction and Repair, shall be mixed ready for use and put up in closed containers. All such paints, and painting and cementing generally shall conform to the requirements of General Instructions for Painting and Cementing Vessels, General Specifications, Appendix 6, approved by the Navy Department, and obtainable from the Bureau of Construction and Repair." (N. I. 4583-1.)

Raw paint material may be issued to ships on "in excess" requisitions in small quantities for special purposes, which purposes shall be stated on the requisition. Small quantities of alcohol may be issued for thinning shellac if necessary." (N. I. 4583-2.)

(For paint drums to be turned in, see "Drums—Empty paint—Return of.")

*Pine, white.*—"Requisitions shall not be submitted for white pine except in cases where that material and no other will answer the purpose intended. When a cheaper material will answer the purpose, western or Mexican pine, Oregon pine, yellow pine, spruce, or equivalent material, depending on the locality, shall be called for." (N. I. 4582-2.)

*Presentation sets.*—"Silver services and other articles of value presented to vessels shall be carefully inventoried and the actual or appraised value taken up on the Supplies and Accounts equipage books as a separate item. In the case of a new vessel they shall be taken up on the first quarterly balance sheet rendered after the presentation. The receipt shall be substantiated by an appraisal survey and memorandum invoice showing the items, the name of donor or donors, and the date and circumstances of the presentation. Thereafter such articles shall be accounted for in all respects like other equipage except that losses by survey are not chargeable to any appropriation. If turned into store they shall be invoiced like other equipage, taken up in the survey account as a separate item and transferred to the used material account at invoice value. When reissued they shall be invoiced under Title B without charge to an appropriation. All invoices for this class of material shall be itemized." (N. I. 4404-1.)

"The Secretary of the Navy is authorized to accept and care for such gifts in the form of silver, colors, books, or other articles of equipment or furniture as, in accordance with custom, may be presented to vessels of the Navy by States, municipalities, or otherwise. The necessary expense incident to the care and preservation of gifts of this character which have been or may hereafter be accepted shall be defrayed from the appropriation 'Maintenance, supplies and accounts.'" (N. I. 4404-2.)

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"All presentation silver services shall be repolished and put in repair before issue." (N. I. 4404-3.)

**Rubber.**—As rubber products are liable to deteriorate if not used within six or twelve months, too large a stock should not be carried. Stock should be kept in a cool, dry place, the darker the better. Rubber should not be stored near or in contact with oil, gasoline, benzine, etc., as these agents dissolve rubber into cement. (S. A. M. 1930.)

**Shellac,** see Paint, above.

**Spare parts,** see par. 250-1 and 938.

**Stationery** should be required for under "Naval supply account," according to the designations and specifications set forth in the Catalogue of Stationery issued by the Navy Department, procurable upon application to the Bureau of Supplies and Accounts. The allotment of each ship's department is chargeable with the stationery issued to that department; stationery issued for the use of chaplains, commanding officers, and navigating officers is chargeable to the allotment under "Maintenance, S. & A." Pencils, paper, etc., can not be supplied enlisted personnel for use in their studies at Government expense. (S. A. M. 2977.)

**Tallow.**—Stowage of, see Inflammables, above.

**Torpedoes, etc.**—"Torpedoes, gyro gears, and torpedo tubes shall not be included in requisitions, but shall be made the subject of a request by letter to the Chief of the Bureau of Ordnance, which letter shall state the reason for the request and give the register number of the torpedo, gyro, or tube which is required to be replaced. The above articles are subject to survey, in accordance with the provisions of chapter I 40." (N. I. 4471-30.) (Expenditures of torpedoes and mines, see par. 938.)

**Turpentine.**—Stowage of, see Inflammables, above; Disposition of containers, see Containers, above.

**Typewriters and computing machines** (annual report, see par. 324).—"The act making appropriations for the naval service for the fiscal year 1913, approved August 22, 1912, provides: 'That hereafter worn-out typewriting and computing machines for the Naval Establishment may be exchanged as a part of the purchase price of new ones.' The following instructions will govern in all cases of purchase or exchange of typewriting or computing machines under the provisions of the act above referred to." (N. I. 4571-1.)

"All requisitions for the purchase or exchange of or repairs to all typewriters and computing machines for use on vessels of the Navy shall be submitted to the Bureau of Supplies and Accounts for approval. The commander in chief of the Asiatic Station is authorized to act for the Chief of the Bureau of Supplies and Accounts in approving or disapproving requisitions submitted by ships on that station, but in no instance will the allowance for the various departments of the different ships be exceeded without prior authority from the Bureau of Supplies and Accounts, and no purchases of typewriters shall be made on the Asiatic Station, except in extreme emergency, in which case full report shall be made to the Bureau of Supplies and Accounts. Ship's requisitions from vessels on the Asiatic Station shall be filled from stock at Cavite." (N. I. 4571-2.)

"Typewriters and computing machines for use on vessels of the Navy shall not be purchased, exchanged, repaired, or issued from store until the requisition therefor has been approved as provided herein." (N. I. 4571-3.)

When typewriters or computing machines afloat are exchanged there is no change made in the title or invoice price under which carried. The cost of exchange is merely charged to Title C, and the number of the new machine is substituted for the old one on the ledger. (N. I. 4571-16.)

"Exchange of or repairs to typewriters and computing machines (ashore and afloat) will in all cases be covered by surveys." (N. I. 4571-3a.)

"When surveys on typewriters afloat have been called no requisitions should be submitted until after the approval of survey by S. and A., except where

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there is insufficient time to await formal action by the bureau on the survey. In the latter event the requisition should accompany the survey. All surveys for typewriters afloat should be forwarded to S. and A. for its approval." (S. A. M., 3074.)

"Typewriters and computing machines will in all cases be carried on the books at the original purchase price.

"When a typewriter or computing machine which is carried on the books of a vessel is exchanged for one at the same price the amount paid in exchange will be charged to Title C, and no entry will be made on the balance sheet, and the only entry made on the ship's books will be the change in make, model, description, or number of the machine as may be necessary.

"When the purchase price of a new machine obtained in connection with the exchange of an old one is different from the original purchase price of the old, the amount paid in exchange will be charged as indicated above, and the difference in purchase price of the two machines will be taken up or expended from the balance sheet as may be necessary.

"For instance, if the original cost of an old machine is \$67.50 and the cost price of a new machine obtained by exchange is only \$62.50, it will be necessary for the difference in value (\$5) to be expended from the books and the transaction shown on the balance sheet." (S. A. M., 3697.)

"Typewriters for all departments of a ship will be considered as equipage under the cognizance of the Bureau of Supplies and Accounts." (N. I. 4571-4.)

Contracts are entered into by the General Supply Committee, of Washington, D. C., for \* \* \* typewriters.

Upon receipt of requisite authority (i. e., approved ship's requisition) the supply officer of the vessel will place order direct with the Washington agency of the typewriter company.

The certificate on the face of the public bill, indicating method of purchase, will be filled in so as to show that the articles were secured in accordance with sections "1" and "A," and on the reverse side of the public bill, after the words "under formal contract," there will be inserted "G. S. C. Contract." (S. A. M., 4013.)

Requisitions for repairs or replacement should not be submitted if the machine has been in use less than two years, as the contractors are required to keep all machines in repair for that length of time. This does not include the renewal of cylinder or platen nor repairs necessitated by other than ordinary wear and tear. No repairs can in any case exceed \$15. Where the cost of repairs to a machine amounts to \$9 or over, the Underwood Typewriter Co. guarantees the machine for a period of one year. Where the cost of repairs is below \$9, the machine is further guaranteed for a period of six months. Many instances have been observed where repairs to typewriters are postponed until after expiration of the guarantee period. In some cases the necessity for repairs has no doubt been apparent prior to such expiration. Particular care should be exercised to take advantage of the agreement whenever practicable.

"Ship's requisitions for typewriters shall be prepared in the same manner as requisitions for other items of ship's equipment. Other items shall not be included in requisitions for typewriters. Requisitions for typewriters shall show:

"(a) Whether the machine required is 'in excess' or 'not in excess' of allowance.

"(b) If 'in excess' of allowance, the necessity for the increased allowance.

"(c) Number of machines on hand in the department of the ship submitting the requisition.

"(d) If to replace an old machine, the make, model, and serial number of the old machine, the length of time it has been in use, and a reference to the survey recommending disposition of it. A copy of the survey shall be forwarded with the requisition." (N. I. 4571-5.)

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"(e) 'Pica' type (12-point, 10 to the inch) shall be used in all typewriters purchased for the naval service ashore and for the Navy Department, and, in preparing requisitions for typewriters, 'pica' type shall be specified on the face of the requisition. All requisitions shall be prepared on pica type machines." (N. I. 4571-6.)

"Requisitions for repairs to typewriters in use on vessels of the Navy shall not include other items and shall be prepared in the same manner as requisitions for repairs to other articles of ship's equipment. They shall show on the face thereof the make, model, serial number of the machine, style of type, and the length of time it has been in use, statement as to whether or not previous repairs have been made, with the date and cost thereof." (N. I. 4571-7.)

COMPUTING MACHINES.—"Ship's requisitions for computing machines or the exchange thereof shall be submitted to the Bureau of Supplies and Accounts. These requisitions shall show the number of machines on board, with the make and model thereof, the date of receipt, and the offices in which used. If to replace an old machine, reference shall be made to the survey recommending disposition, and a copy of the survey shall accompany the requisition." (N. I. 4571-10.)

"Ship's requisitions for the exchange of computing machines shall be accompanied by an estimate from one or more computing machine companies as to the amount that will be allowed for the old machine. All bids on ship's requisitions, involving exchange, shall be submitted to the Bureau of Supplies and Accounts prior to award." (N. I. 4571-11.)

"Requisitions for repairs to computing machines for use on vessels of the Navy shall not include other items and shall be prepared in the same manner as requisitions for other items of ship's equipment. They shall show on the face thereof the make, model, and serial number of the machine, the length of time it has been in use, and whether or not previous repairs have been made, with the date and cost thereof. Unless impracticable, they shall be accompanied by estimate from the nearest agent as to cost of repairs." (N. I. 4571-12.)

Varnish and liquid driers.—Stowage of, see Inflammables, above.

Waste.—Stowage of, see Inflammables, above.

Water, fresh.—(Not chargeable to money allotments on expenditure, see par. 302.)

1 U. S. liquid gallon	=231 cubic inches.
1 U. S. liquid gallon	= 8.335 pounds.
269 U. S. liquid gallons	= 1 ton of 2,240 pounds.
1 British imperial gallon	=277 cubic inches.
1 British imperial gallon	= 10 pounds.
224 British imperial gallons	= 1 ton of 2,240 pounds.

NOTE.—At navy yards water is supplied from water mains alongside dock or by water barge; if anchored out in stream, upon request made on commandant of yard. This water will be invoiced by the supply officer of the yard to the supply officer of the ship who will take up the water in Title X Naval Supply Account and immediately expend it to Title C, appropriation Fuel and Transportation. In North River or Tompkinsville (Staten Island) water is usually available from a contractor, who is paid on public bill. A copy of contract for water, ice, ash lighterage, etc., can be obtained upon application to the supply officer of the New York Navy Yard.

Wire reels.—Disposition of, see Containers, above.

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## Section 19.—GENERAL SUPPLY ACCOUNTS AND RETURNS.

NOTE.—See also paragraph 951 et seq.

311. **Equipage—General instructions.**—(Appropriations, see par. 933; Title B, see par. 938.) "Articles of equipage, Title B, shall be requisitioned for by the supply officer under the appropriate annual appropriations, and when received shall be taken up and accounted for by him under Title B, in stock ledgers, separately for each of the ship's departments. Separate returns shall be rendered for each of these departments." (N. I. 4423-13.)

All receipts and expenditures will be covered by vouchers from which entries will be made in the ledgers. Equipage purchased will be paid for under the annual appropriations concerned and will be taken up from memorandum copies of public bills in the same quarter as purchased. Receipts from navy yards will be covered by store invoices and summaries of store invoices; losses by survey will be covered by survey reports and by invoices. All other receipts and expenditures will be covered by invoices.

Equipage inadvertently invoiced to the vessel under Title X will be taken up in Title X and then invoiced to the proper Title B account. Supplies inadvertently invoiced to the vessel under Title B will be taken up in Title B and then invoiced to Title X.

312. **Equipage—Stock ledgers and vouchers.**—The supply officer shall maintain "stock ledgers for equipage (Title B) separate for each of the ship's departments of Navigation, Ordnance, Construction and Repair, Steam Engineering, and Supplies and Accounts, five in all." (N. I. 4853-3.)

A ledger abstract should be maintained for each of the stock ledgers, as a record, by total values of vouchers, of all debit and credit transactions, the smallest unit of entry to be the aggregate value shown on any summary or voucher not summarized.

Stock ledgers and abstracts thereof will be balanced quarterly.

(a) **Receipts.**—Each receipt voucher should be given a serial number, and all copies of the voucher and its subvouchers should be indorsed with this number. In the case of receipts from navy yards, the subvouchers (Store Invoices, Form 127) should be assembled under and attached to the voucher covering them (Summary of Store Invoices, Form 176). Entries in the stock ledger should comprise the date, serial number, invoice number (or number of public bill afloat or abstract of bureau voucher), source, quantity, unit price, and total value.

The original of each receipt voucher will be filed for forwarding with the quarterly returns; a copy (to which, in the case of a summary, shall be attached all store invoices pertaining to it) will be retained in the permanent records of the office for the department and quarter concerned.

(b) **Expenditures.**—Each expenditure voucher will be prepared on invoices (Form 71) and a serial number should be indorsed on all copies. An original and four copies shall be prepared for expenditures by transfer; an original and one copy for expenditures by survey.

The unit price of an item will be the average price on the stock card, obtained by dividing the net balance of value by the net quantity on charge.

Expenditure entries will be made in the stock ledger, consisting of the date, serial number, destination or survey number, quantity, unit price, and total value.

When articles are transferred to other departments, invoices will be inscribed "Credit (appropriation from which transferred); Debit (appropriation to 5/24/17.



which transferred). When articles are transferred to Title X, the debit notation will be as follows: "Debit General Account of Advances—Naval Supply Account." All such transfers will be reported quarterly on Form 222, as provided in paragraph 321-4.

A file copy of all expenditure invoices will be retained in the permanent records of the office for the department and quarter concerned. In the case of expenditures by transfer, the original voucher and three copies will be forwarded to their destination, for receipt and return of two copies, one of which will be forwarded with the quarterly returns. In the case of expenditures by survey, the original voucher will be forwarded with the quarterly returns.

**313. Requisition file.**—Requisitions will be given serial numbers (in one series or under each bureau), and a file copy of each requisition should be pasted in a folder, for use in filing correspondence pertaining to the requisition and all data concerning action thereon and completion thereof.

**314. Record of surveys.**—A record of surveys will be maintained, in which will be entered the date, number, department, missing or unfit, number of items, brief description of items, date of approval, disposition recommended, date turned in for store or repair, number of requisition to replace, date of return of repaired articles.

**315. Supplies—General instructions.**—(Description of naval supply account, see par. 934a; Title X, see par. 944.) Two accounts are maintained by a supply officer afloat for general supplies, viz, ordnance account (S. O.) for classes 1, 2, 3, and 4 (other than ammunition and ammunition containers, which are carried by the gunnery officer under ordnance account (G. O.); and naval supply account for all other general supplies (i. e., all other stores classified as Title C, other than provisions, clothing, ship's store supplies, Marine Corps, and medical supplies). Stores carried in these two accounts are under Title X.

All receipts and expenditures will be covered by vouchers from which entries will be made in the ledgers. Purchases will be covered by memorandum copies of public bills; receipts from navy yards will be covered by store invoices and summaries of store invoices.

"All materials purchased by the supply officer of the ship under general account of advances shall be taken up on his books under the naval supply account, and no material to be taken up in the naval supply account shall be purchased under any of the annual appropriations, but shall be purchased under general account of advances. Thus, all purchases of consumable supplies (Title X) to be taken into the naval supply account shall be made under general account of advances, while all purchases of equipment (Title B) shall be made under the proper annual appropriation and taken up in the stock account of the ship's department concerned." (N. I. 4855-1.)

"All public bills taken up in the naval supply account shall be paid during the quarter in which they are taken up, whenever it is practicable to do so." (N. I. 4855-2.)

"All materials received from navy yards and stations under Title X, naval supply account, shall be taken up by the supply officer of the ship in the naval supply account. This rule to apply even though articles excepted from the operation of the naval supply account aboard ship may be invoiced inadvertently to the ship under Title X, naval supply account. In the latter case the articles shall be taken up on the books of the supply officer under naval supply account and invoiced immediately to the books of the proper department, the transaction being reported on S. & A. Form 69 [Art. I 4854 (2)]. Such transactions do not affect the ship's department allotments." (N. I. 4855-3.)

**316. "Stock ledger for supplies (Title C) carried under the general account of advances—naval supply account Title X and under the ordnance account (S. O.) Title X.** On tenders and supply ships these accounts include both supplies and equipment in store for general issue." (N. I. 4853-2.)

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Items will be entered by classes (par. 153). To ensure the proper entry and arrangement of items in stock ledgers, the physical characteristics of the stock must be carefully scrutinized. Items which are identical or which, having the same nomenclature, closely resemble each other in their specifications, cost, etc., will be entered on the same sheet. In case of wide discrepancies in costs, invoice prices should be made the subject of inquiry.

The stock ledger will be balanced quarterly. The balances by classes should agree with the class ledger (par. 317).

(a) *Receipts.*—Each receipt voucher will be given a serial number, and all copies of the voucher and its subvouchers will be endorsed with this number. In the case of receipts from navy yards the subvouchers (Store Invoices, Form 127) should be assembled under and attached to the voucher covering them (Summary of Store Invoices, Form 176). Entries in the stock ledger will comprise the date, serial number, invoice number (or number of public bill afloat or abstract of bureau voucher), source, quantity, unit price, and total value. Vouchers will also be posted in the class ledger. The original of each receipt voucher will be forwarded with the quarterly returns; a copy (to which, in the case of a summary, shall be attached all store invoices pertaining to it) will be retained in the permanent records of the office for the quarter concerned.

(b) *Expenditures.*—All expenditures will be made by invoice (Form 71) or by stub (Form S. & A. 129A), and items will be entered thereon in classes with class totals by value. Expenditures will be made at the average price of each item, obtained by dividing the net balance of value on the stock sheet by the net quantity on charge.

(1) *By invoice.*—Transfers of supplies and expenditures on missing surveys will be prepared on invoices (Form 71) and a serial number will be indorsed on all copies. An original and four copies shall be prepared for transfers; an original and one copy for expenditures by survey. Transfers of Title X supplies to other supply officers ashore and afloat will be made under "Naval supply account" (Title X), and such designation shall appear on the invoices. Issues to a vessel whose accounts are handled by a parent ship operating under the general supply system will be made by invoice under Title X to the supply officer of the parent ship. Issues to ships not operating under the general supply system, either directly or through a parent ship, will be made by invoice to Title C (ship's department concerned), further covered by receipts taken on S. & A. Form 69, "Quarterly transfer statement—N. S. A. credits." (See pars. 322-5.) In the case of transfers to other appropriation accounts or expenditures by missing surveys, vouchers will be inscribed "Credit general account of advances; Debit (appropriation chargeable)." Expenditure entries will be made in the stock ledger, consisting of the date, serial number, destination or survey number, quantity, unit price, and total value. Invoices will also be posted in the class ledger. A file copy of expenditure invoices will be placed in the permanent records of the office for the quarter concerned. In the case of expenditure by transfer, the original voucher and three copies will be forwarded to their destination for receipt and return of two copies, one of which shall be forwarded with the quarterly returns. In the case of expenditure by survey the original voucher will be forwarded with the quarterly returns.

Weekly invoicing of stores issued on memorandum receipts, see below.

(2) *By stub.*—Issues to ship's departments for use, as provided in paragraph 300, shall be made on stubs (Form 307) when the stores are issued, or weekly on invoice from memorandum receipts taken at the time of issue. Each stub shall be given a serial number. Expenditure entries in the stock ledger will be made when the stubs are prepared and priced, and will consist of the date, stub number, department, quantity, unit price, and total value. Stubs will also be posted in the record of stubs and of money allotments and in the class ledger. One copy of each stub will be retained by the head of the department concerned.

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The original, receipted by the head of the department, will be filed by the supply officer in the permanent records of the office.

317. **Class ledger.**—“A class ledger shall be maintained separately for the naval supply account and for the ordnance account (S. O.). The debit and credit entries shall consist only of the aggregate money values of classes, as shown on the various receipt and expenditure vouchers. No entry of quantities is possible and none of values except as class totals. In this book individual items shall be entirely disregarded, the smallest unit of entry being the aggregate value of the class shown on any voucher. From this class ledger S. & A. Form No. 157a, class balance sheet is prepared quarterly.” (N. I. 4853-4.)

The class ledger will be balanced quarterly. The balances, by classes, should agree with the stock ledger.

318. **Requisition file.**—Requisitions under naval supply account should be given serial numbers and a file should be maintained similar to the file for Title B requisitions, as provided in paragraph 313.

319. “Allotment and daily expenditure record (S. & A. Form 306) will be maintained to show the state of the allotments and as a record of stubs issued.” (N. I. 4853-5.)

320. “All returns from supply officers of ships shall be forwarded to the Bureau of Supplies and Accounts without folding, i. e., flat.” (N. I. 4854-11.) The contents shall be plainly marked on the envelope.

Returns will be rendered quarterly and must be forwarded within twenty days after the close of the quarter. The commanding officer shall be informed by letter when returns have been forwarded. A copy of all returns shall be retained in the permanent files of the office. Returns for fractional periods upon detachment are not required. (See par. 304.)

321. **Quarterly returns, Title B:**  
1. “Quarterly balance sheets (S. & A. Form No. 58), covering equipage (Title B) only, shall be prepared by the supply officer for each of the ship's departments, and forwarded to the Bureau of Supplies and Accounts within twenty days after the expiration of the quarter for which rendered, accompanied by all receipt and expenditure vouchers pertaining thereto, listed on S. & A. Form No. 147. The certificate ‘Stock ledger has been balanced with this balance sheet’ shall appear on the balance sheet over the signature of the supply officer.” (N. I. 4854-6.)

“On each quarterly balance sheet submitted the date of the last inventory will be noted.” (N. I. 2231-5.)

All expenditures or transfers made in accordance with survey will be accompanied by a copy of the survey report.

2. “Abstracts of receipt vouchers (S. & A. Form No. 147), which shall accompany the naval supply and ordnance balance sheets, shall segregate all receipts from purchases and show the names of the persons or firms supplying the materials and the amount of the bills paid. All receipts from navy yards and stations shall also be segregated, and shall show the name of the yard or station from which the materials were received, as well as the amount of each summary. Receipts from other supply officers afloat shall show the name of the vessel and the amount of each voucher. In a similar manner all other receipts shall be arranged in appropriate groups.

“Summaries only shall be abstracted as receipts from supply officers of yards and stations. Rendition of returns shall not be delayed awaiting summaries; in the event that summaries are not received in time to be included on the abstract, they shall be omitted until the following quarter. Separate invoices shall not be shown as receipts nor shall dummy summaries be prepared.” (N. I. 4854-8.)

3. “Abstracts of expenditure vouchers (S. & A. Form No. 147), which shall accompany the naval supply and ordnance balance sheets, shall show expenditures arranged in a manner similar to that in which receipts are listed, the

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abstracts to show the name of the ship to which expenditures have been made and the name of the ship's department and the amount to each. This applies not only to issues to other vessels but also to the issues to the departments of the vessel from which the return is rendered.” (N. I. 4854-9.)

4. **Transfer statement other than N. S. A. credits (Form 222)**, see par. 322-7.

5. **Statement of officers' mess outfits (Form No. 80)** will be rendered quarterly in accordance with instructions set forth in paragraph 305.

322. **Quarterly returns, Title X:**

1. “A quarterly balance sheet (S. & A. Form No. 157b or 157c), covering naval supply account Title X stores, and one for ordnance Title X stores, shall be prepared by the supply officer of the ship and forwarded to the Bureau of Supplies and Accounts within twenty days after the expiration of the quarter for which rendered. Supply officers of tenders, or torpedo boats, and submarines will render the above return within forty-five days after the expiration of the quarter. The certificate ‘Stock and class ledgers have been balanced with this balance sheet and with each other’ shall appear on the balance sheet over the signature of the supply officer.” (N. I. 4854-7.)

Store invoices of receipts from navy yards subsidiary to a summary (Form 176) will not be forwarded. Stubs covering issues to ship's departments for use will not be forwarded, being vouchered by Form 69. Expenditures or transfers made in accordance with survey will be accompanied by a copy of the survey report.

“On each quarterly balance sheet submitted the date of the last inventory will be noted.” (N. I. 2231-5.)

Surveys covering material lost, destroyed, or reduced in price shall show the annual appropriation chargeable (see par. 296).

2. **Abstracts of receipt vouchers** (S. & A. Form 147). (See par. 321-2.)

3. **Abstracts of expenditure vouchers** (S. & A. Form 147). (See par. 321-3.)

4. “Class balance sheet (S. & A. Form 157a) shall accompany the naval supply account and ordnance account quarterly balance sheets.” (N. I. 4854-10.)

5. “Quarterly transfer statement afloat—N. S. A. credits (S. and A. Form 69) shall show all credits to general account of advances—naval supply account and corresponding charges to each appropriation fund, etc., for the quarter to which the statement pertains. The original and duplicate shall be signed by each head of department and by the supply officer, approved by the commanding officer, and forwarded to the Bureau of Supplies and Accounts with the quarterly balance sheet of the Naval Supply Account. If stores are issued to departments of other ships a separate statement shall be prepared for each ship. The issues ‘for use’ shall be receipted for on the face of the form. All other expenditures shall be substantiated by original signed invoices. In the case of issues to the Marine Corps, to the Naval Militia, or to other departments of the Government, the original signed invoice and one carbon copy shall be forwarded with the quarterly returns.” (N. I. 4854-2.)

A special Form 69, covering expenditures of material to a vessel not operating under the general supply system, either directly or through a parent ship, will be prepared before the departure of such vessel from the vicinity, in order that signatures may be obtained without delay.

Both copies of Form 69 forwarded with the quarterly returns shall be complete in all respects, including signatures of the commanding officer, the supply officer, and heads of departments concerned.

Transfers under Title X to other supply officers, ashore or afloat, do not involve charges to annual appropriations or credits to “Naval supply account,” and are reported only on the quarterly balance sheet.

6. “Report of expenditures from naval supply account afloat (S. and A. Form 20) shall be prepared quarterly by supply officers of vessels operating under the general supply system and by supply officers of flotilla tenders or

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bases. The original shall be forwarded to the Bureau of Supplies and Accounts with the quarterly balance sheet and a copy to each bureau concerned." (N. I. 4854-3.)

Such expenditures from Title X supplies as are not chargeable to ship's money allotments will be explained on the reverse of Form 20 in accordance with the fifth paragraph thereon, reading:

"Explain below all items reported in columns 2, 3, 4, and 5 which are not chargeable to allotments.

"The charges shown on this form should agree with the amounts reported on the quarterly transfer statement afloat." (S. and A. Form No. 69.)

7. "Transfer statement other than N. S. A. credits (S. & A. Form 222) inscribed 'Regular,' reporting credits to appropriations and charges to general account of advances on account of receipts in the naval supply account and debits and credits to appropriations where naval supply account is not involved, shall be rendered quarterly to the Bureau of Supplies and Accounts in duplicate, together with the original (not carbon) signed invoices to substantiate the entries thereon. This form shall not be used to report credits to general account of advances—naval supply account, which shall be reported on S. & A. Form 69. Transfers of Title X stores between supply officers shall not be reported on this form, as they do not involve debits or credits to appropriations. When stores are transferred to the Marine Corps, to the Naval Militia, or to other departments of the Government, the *original signed invoice* and *one additional copy* in each case shall be forwarded with the transfer statements." (N. I. 4854-5a.)

323. Quarterly report of work afloat (S. & A. Form 315) shall be prepared by supply officers of vessels operating directly under the general supply system for reporting expenditures of material from Naval Supply Account Afloat on account of work performed by the ship's force and chargeable to Titles D, P, or K. A separate report shall be prepared for each bureau, to include only the work charged to the bureau's appropriation, the original of which shall be forwarded to the bureau concerned and the duplicate to the Bureau of Supplies and Accounts. (N. I. 4854-4.) (Work order system, see par. 300-3.)

324. Annual report on typewriters, computing machines, etc.—Supply officers of ships in commission will prepare and forward to S. & A. annually on March first, a report of all Government-owned typewriters, adding and calculating machines of every description, band and orchestra instruments, safes and cash registers IN USE (or that have been issued for use) on board such ship on that date. The reports will be on paper of official correspondence size and will furnish information as follows:

"Typewriters.—(a) Kind (trade name); (b) Visible writing or not; (c) Length of rubber cylinder roll; (d) Kind of type; (e) Model and serial number of machine; (f) When and from whom received; (g) Date, character, and cost of repairs since receipt; (h) Present condition; (i) Probable period of future usefulness; (j) Appropriation under which purchased or invoiced; (k) Cost, as shown on public bill or invoice; (l) Department in which used; (m) Number of old machine exchanged for new machine.

"Adding and calculating machines.—(a) Kind (trade name); (b) Listing or nonlisting; (c) Tabulating or not; (d) Number of columns; (e) Number of machine; (f) Date ordered and date received; (g) When and from whom received; (h) Date, character, and cost of repairs since receipt; (i) Present condition; (j) Probable period of future usefulness; (k) Appropriation under which purchased or invoiced; (l) Cost as shown on public bill or invoice; (m) Number of old machine exchanged for new machine.

"Band and orchestra instruments.—(a) Kind; (b) Number; (c) Maker's name; (d) When and from whom received; (e) Present condition; (f) Probable period of future usefulness; (g) Appropriation under which purchased or invoiced; (h) Cost as shown on public bill or invoice.

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"Safes.—(a) New or old pattern; (b) Number; (c) When and from whom received; (d) Where located and by whom used; (e) Date, character, and cost of repairs since receipt; (f) Present condition; (g) Probable period of future usefulness; (h) Appropriation under which purchased or invoiced; (i) Cost as shown on public bill or invoice.

"Cash registers.—(a) Kind (trade name); (b) Type number of machine; (c) When and from whom received; (d) Date, character, and cost of repairs since receipt; (e) Present condition; (f) Probable period of future usefulness; (g) Appropriation under which purchased or invoiced; (h) Cost, as shown on public bill or invoice." (G. O. 286—1917.)

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## CHAPTER V.

### SUPPLY—PROVISIONS AND GENERAL MESS.

#### Section 20.—PROCUREMENT OF PROVISIONS.

NOTE.—See also Fitting out the fleet, par. 141; public bills, see par. 679.

331. General instructions.—In general, the ship should, before departure from port, be provisioned to normal capacity with such a stock as will maintain a well-balanced ration for the longest practicable period.

"Perishable provisions shall not be procured in greater quantities than can probably be used before spoiling." (N. I. 4544.)

In provisioning the ship to capacity frozen meats should be procured if practicable. If frozen meats are not obtainable, the supply officer should be conservative in his requirements of fresh meats, and when practicable they should be received in installments in order not to overtax the ice machine. Due consideration must in all cases be given to the efficiency of the ice machines, particularly in the tropics. In hot weather it is advisable to take on meats in the early morning or after nightfall. The keeping qualities of "undrawn" fowl are superior to those of "drawn" fowl. In freezing weather or in very hot weather care should be exercised not to overstock with fresh vegetables.

*Percentages of fresh meats and vegetables.*—"Of the total quantities ordered under contract or procured by open purchase during any one month, or in any port fitting out for sea, at least 70 per cent of all fresh vegetables shall be Irish potatoes, and the following proportions of fresh meats will be strictly adhered to :

"Not less than 60 per cent beef.

"Not more than 15 per cent pork.

"Not more than 10 per cent sausages.

"Not more than 5 per cent veal.

"Not more than 5 per cent mutton.

"Not more than 5 per cent fowl.

"The percentage of beef will include liver and hamburger steak. Supply ships will be loaded in the exact percentages stated above, except that when the cargo is intended for vessels in the tropics the percentage of beef will be increased to 65 and of pork decreased to 10. The provisions of this paragraph do not apply to vessels whose crews are subsisted in accordance with Article I 4549." (N. I. 2241-8.)

Tinned meats and tinned vegetables must be carried to supplement the fresh ration, and in sufficient quantities to be used as a full ration in case of necessity. An adequate stock of hard bread should be procured to be reserved for "abandon ship" rations and for emergencies requiring the issuing of rations to the landing force.

Considerations of itinerary, character of the ship's duty, and costs will be given due weight in determining the extent and character of the stock to be procured and the time and place of procurement.

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## Thirty days' provision supply for 1,000 men.

(S. &amp; A. letter 421-12 dated July 31, 1915.)

Article.	Provisions for 1,000 men for 30 days.	Net full package weight.	Net weight per package.	Number of packages.	Tare per package.	Total tare.	Total gross weight.	Cubic dimensions per package (feet).	Total cubic dimensions (feet).
	Galls. Lbs.	Gall. Lb.							
Apples, dried.....lbs..	279	300	50	6	16	96	396	2.08	12.48
Apricots.....do.....	392	893	47	19	16	304	1,197	1.33	25.27
Butter.....do.....	3,102	3,096	72	43	28	1,204	4,300	2.50	107.50
Bacon, tinned.....do.....	1,156	1,152	72	16	28	448	1,600	2.17	34.72
Beef, corned.....do.....	1,595	1,584	48	33	22	726	2,310	1.33	43.89
Beef, chipped.....do.....	177	216	72	3	35	105	321	2.91	8.73
Beans, string, tinned.....do.....	853	840	30	28	12	336	1,176	1.00	28.00
Beans, white, Navy.....galls..	501	3,910	11	85	46	1	46	3,956	2.00
Beans, lima, dried.....do.....	63	500	100	5	1	5	505	2.17	10.85
Beans, lima, tinned.....do.....	402	403	31	13	13	169	572	1.00	13.00
Beans, kidney.....do.....	314	300	100	3	1	3	303	2.17	6.51
Barley.....do.....	66	100	100	1	1	1	101	2.83	2.83
Baking powder.....do.....	162	150	20	5	15	75	225	1.17	5.85
Baking soda.....do.....	24	36	36	1	4	4	40	.83	.84
Corn meal.....do.....	388	400	100	4	1	4	404	2.41	9.63
Codfish, tinned.....do.....	2,310	288	48	6	22	132	420	1.50	9.00
Coffee.....do.....	114	2,300	50	46	18	828	3,128	2.92	134.32
Cocoa.....do.....	1,255	120	40	3	20	60	180	2.00	6.00
Corn, tinned.....do.....	188	1,240	31	40	13	520	1,760	1.00	40.00
Cornstarch.....do.....	97	200	40	5	10	50	250	1.25	6.25
Currants.....do.....	96	780	36	3	6	18	126	1.25	3.75
Catsup.....galls..	306	320	40	8	20	190	480	1.58	12.64
Cheese.....lbs..	256	264	22	12	10	120	384	2.25	27.00
Crackers.....galls..	4	32	2	16	2	24	80	.50	1.00
Extracts.....lbs..	24,270	24,300	100	243	1	243	24,543	2.75	668.25
Flour, wheat.....do.....	262	300	100	3	1	3	303	2.50	7.50
Hominy.....do.....	27	50	50	1	17	17	57	2.33	2.33
Hops.....do.....	972	930	93	10	67	670	1,600	3.84	38.40
Ham, smoked.....do.....	1,073	1,116	93	12	67	804	1,920	3.84	46.08
Ham, sugar cured.....do.....	759	750	30	25	5	125	875	1.00	25.00
Jams.....lbs..	1,857	1,840	40	46	20	920	2,760	1.42	65.32
Lard.....do.....	27,548	27,548				1,836	29,384	101.00	1,322.00
Meat, refrigerated.....do.....	3,123	3,120	48	65	17	1,105	4,225	1.50	97.50
Milk, evaporated.....do.....	378	400	50	8	13	144	544	2.42	19.36
Macaroni.....do.....	295	25	25	1	20	20	45	1.33	1.33
Mustard.....do.....	32	300	50	6	10	60	360	2.00	12.00
Mince meat.....do.....	629	256	8	64	4	16	64	3.20	6.00
Oil, salad.....galls..	1,329	648	54	12	19	228	876	3.25	39.00
Oats, rolled.....lbs..	28	1,323	31½	42	12½	525	1,848	1.00	42.00
Peas, split.....galls..	828	255	11	85	3	3	258	2.00	6.00
Prunes.....lbs..	1,147	836	44	19	12	228	1,064	1.25	23.75
Peaches, tinned.....do.....	151	1,125	45	25	15	375	1,500	1.33	33.25
Peaches, dried.....do.....	342	150	50	3	14	42	192	1.58	4.74
Pickles.....do.....	48	342	57	6	48	288	630	2.75	16.50
Pepper.....do.....	336	50	25	2	19	38	88	1.25	2.50
Pumpkin, tinned.....do.....	924	342	38	9	17	153	495	1.30	11.70
Pears, tinned.....do.....	972	920	46	20	15	300	1,220	1.33	28.60
Rice.....do.....	134	1,000	100	10	1	10	1,010	2.08	20.80
Raisins.....do.....	724	120	40	3	15	45	165	1.42	4.26
Salmon, tinned.....do.....	25	720	48	15	22	330	1,050	1.50	22.50
Spices.....do.....	1,207	25	25	1	20	20	45	1.17	1.17
Salt.....do.....	79	1,200	50	24	9	216	1,416	1.17	28.08
Sirup.....galls..		900	15½	180	5	30	1,050	4.33	21.65

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1 Cubic foot per long ton.

## Thirty days' provision supply for 1,000 men—Continued.

(S. &amp; A. letter 421-12, dated July 31, 1915.)

Article.	Provisions for 1,000 men for 30 days.	Net full package weight.	Net weight per package.	Number of packages.	Tare per package.	Total tare.	Total gross weight.	Cubic dimensions per package (feet).	Total cubic dimensions (feet).
		Galls. Lbs.	Gall. Lb.						
Sugar.....lbs.	8,390	8,400	100	84	1	84	8,484	2.50	210.00
Sardines.....do.....	587	594	33	18	9	162	756	1.08	19.44
Sauerkraut.....do.....	680	690	115	6	25	150	840	4.00	24.00
Tea.....do.....	174	160	40	4	28	112	272	3.84	15.36
Tomatoes.....do.....	3,061	3,060	51	60	19	1,140	4,200	1.75	105.00
Tapoca.....do.....	142	160	40	4	40	200	0.50	2.00	
Vegetables, fresh.....do.....	43,846	43,900	100	439	20	8,780	52,680	4.00	1,756.00
Vinegar.....galls.	54	384	16	128	3	42	126	510	4.92
Yeast.....lbs..	75	75	25	3	5	15	90	0.50	1.50
Total (Pounds).....		147,846				25,243	173,089		5,423.89
Total (Long tons.....		66				11.27	77.27		

(a) Government or contract stores available.—Unless good reasons for omitting such action exist, to be passed upon by the commanding officer, the supply officer will always take advantage of proximity to a navy yard or supply ship by filling the storerooms. In cruising between ports where contracts are in force, articles of fresh provisions and groceries should, as far as possible, be procured where prices are lowest. If any items on Navy contracts are unusually low in price, advantage should be taken of that fact, if practicable.

(b) Government or contract stores not available.—Before starting on a cruise including ports where there is no navy yard or no naval station with adequate facilities, or where Navy contracts are not in force, the supply officer should endeavor to inform himself as to the market conditions to be encountered, and if a supply ship will not be available, extra space should be obtained, if necessary and practicable, for carrying a large stock of articles that are likely to be expensive or of inferior quality in the ports to be visited. It is desirable that purchases in the open market of articles of the ration be as few as possible, unless low prices prevail, and to that end purchases in ports where there is no navy yard or no Navy contracts should, when the itinerary and duty engaged in permit, be reduced to the minimum.

## 332. Procurement of provisions:

1. Navy yards.—(Provisions on fitting out, see par. 333.) All articles of the ration (except fresh provisions) should be procured, whenever practicable, from navy yards. They are obtainable by requisition on Forms 30 and 30a, approved by the commanding officer, to be presented directly to the supply officer of the navy yard.

2. Supply ships.—All articles of the ration are customarily carried by supply ships, and such as are available for issue should, when not at a navy yard, 5/24/17.

be obtained therefrom. Requisition Forms 30 and 30a, approved by the commanding officer, will be presented to the supply officer of the supply ship, unless fleet or squadron orders exist modifying such procedure.

"In drawing fresh provisions from supply ships the proportions established in paragraph 8 of this article [see par. 331] shall invariably be followed." (N. I. 2241-5.)

3. *Navy contracts.*—(In general, see par. 501 et seq.) "No provisions shall under any circumstances be ordered under contract \* \* \* if it is possible to obtain the same from a supply ship." (N. I. 2241-5.)

(a) *Groceries.*—Except at the naval training stations, Newport, R. I., and San Francisco, Cal., and at Charleston, S. C., and San Diego, Cal., groceries will ordinarily be obtained from supply officers of the nearest navy yard or station. (See par. 331.)

(b) *Fresh provisions.*—(Proportions to be ordered, see par. 331.) Fresh provisions are obtainable in certain United States ports and colonial possessions under contracts entered into quarterly or monthly by Navy purchasing officers or yard supply officers.

Local bulletins with details of prices, names of contractors, etc., may be obtained from the supply officer of the nearest navy yard or station.

"Whenever fresh provisions have to be obtained under contract or by open purchase, the supply officer shall himself sign in advance an order for each delivery and keep a copy of same in the supply office." (N. I. 2241-6.)

"During the absence of the supply officer from the ship, on duty or leave, orders for provisions may be signed by some other responsible officer designated by the commanding officer." (N. I. 2241-7.)

"Orders for the fresh provisions to be taken on board preparatory to leaving port shall always call for delivery sufficiently in advance of the time set for sailing to make it entirely practicable to secure satisfactory provisions in replacement in the event that the delivery made by any contractor should prove on inspection to be not entirely up to specifications in every respect." (N. I. 2241-11.)

Whenever practicable, meats shall be procured in sufficient quantity to enable purchase under the wholesale contracts, but when this is impracticable, by reason of small messes, lack of storage facilities, etc., meats may be ordered in the quantities desired under the "retail" contracts by torpedo boats and destroyers and other vessels subsisted on the 40 or 45 cent ration as provided in the quarterly contracts entered into by the supply officer at yards and stations.

4. *Contracts by fleet or division paymasters.*—(See par. 501.) Preparation and payment of bills, see paragraph 44.

5. *Open market purchase.*—(In general, see par. 489 et seq.) "No provisions shall under any circumstances be \* \* \* procured by open purchase if it is possible to obtain the same from a supply ship." (N. I. 2241-5.)

"No provision requisition will call for any *proprietary article*, any food substitute or any other item on which public competition cannot be had." (N. I. 2241-4.)

"*Competition* shall invariably be had in making open purchases, formal bids being invited from at least three regular dealers except where such is positively impossible; and all bids received, together with a record of proposals issued but not returned, shall be filed for future reference." (N. I. 2241-9.)

"No provisions of any description shall be purchased in any continental port of the United States except on requisition approved by the Bureau of Supplies and Accounts or to meet an actual emergency or for use on a national holiday, by the commanding officer. A copy of each requisition that the commanding officer approves for purchase will be immediately forwarded by him to the Bureau of Supplies and Accounts." (N. I. 2241-3.)

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"Commanding officers in approving requisitions for emergency purchases and in ports where no contracts are in force are requested to confine their approval to the purchase of items for which contracts are usually made. This, \* \* \* does not apply to national holidays." (S. A. M. 3503.)

"The 1st of January, the 22d of February, the 30th of May, the 4th of July, the first Monday in September, the 25th of December, and such other days as may be designated by the President (including the day for National Thanksgiving), shall be regarded as holidays on board ships of the Navy and at naval stations." (N. R. 1289-1.)

"From and after the passage of this act, all awards of contracts for provisions for the Navy shall be made by *individual items*, the contract for each item being awarded to the lowest responsible bidder." (Act approved Mar. 4, 1913.)

"Every proposal for furnishing provisions shall contain across its face the following notice:

"All awards of contracts for provisions will be made by individual items to the lowest responsible bidder on each item." (N. I. 2241-10.)

The greatest care shall be exercised in making purchases to secure the widest possible competition, and the prices quoted should be carefully scrutinized before making any award. If satisfactory bids are not received on original openings, such bids should be rejected and new proposals called for.

Proposals should embody specifications as to quality as closely resembling standard specifications under Navy contracts as market conditions render practicable, or so phrased as to insure the procurement of articles of the best plain quality without controversy as to their suitability. Payments for net weights only should be specified. In case of meats, fish, fowl, etc., it will frequently be necessary to conform to local customs of cutting, cleaning, etc.; but these points must be clearly laid down in order that controversy may not arise as to the weights claimed.

"Orders for the fresh provisions to be taken on board preparatory to leaving port shall always call for delivery sufficiently in advance of the time set for sailing to make it entirely practicable to secure satisfactory provisions in replacement in the event that the delivery made by any contractor should prove on inspection to be not entirely up to specifications in every respect." (N. I. 2241-11.)

In contract ports ration articles of fruit and vegetables not covered by contracts may, when market prices are advantages, be purchased in the open market in the usual manner.

333. *Deliveries.*—(General instructions relating to deliveries from purchase, see par. 191 et seq.; Deliveries from stations and ships, see par. 199 et seq.)

"The provisions of a ship directed to be fitted for sea may be put on board and stowed before the supply officer reports, if it be deemed necessary by the commandant to expedite her sailing. In such cases an officer shall be ordered by the commandant to take an exact account of the provisions put on board, to the quantity of which he shall certify in triplicate, one copy for the Bureau of Supplies and Accounts, one for the supply officer of the yard, and one for the supply officer of the ship." (N. I. 4407-1.)

"Upon being furnished with this certificate, if it agrees with the invoices furnished by the supply officer of the yard, the supply officer of the ship shall receipt for the quantities therein specified, with the understanding that on the first convenient opportunity he may, if he desires it, have a survey to ascertain the quantities remaining on board at the time of the survey, but this survey shall be held, if practicable, within three months from the date of such receipt." (N. I. 4407-2.)

"If upon such survey and upon an examination of the receipts and expenditures any deficiencies appear, the supply officer will be permitted to expend 5/24/17.

such deficiencies from his returns, using the approved survey as his authority for such action." (N. I. 4407-3.)

**334. Inspections as to quantity.**—Being responsible for provisions, the supply officer should enforce, in his own department, such inspection routine as may be necessary, irrespective of inspections referred to below.

"In the case of fresh provisions or stock for the ship's store the officer of the deck or his relief or the junior officer of the watch (preferably the former) shall inspect as to quantity." (N. I. 4482-1.)

"Commanding officers are particularly and especially enjoined to require that all provisions delivered on board by a contractor be inspected upon delivery by a commissioned officer (that is to say, the officer of the deck or by his relief or the junior officer of the watch—preferably the former), who shall personally, and without delegating this duty to any other, ascertain the exact quantity of each article received and certify the fact over his official signature, and at once deliver said record to the supply officer, who shall himself (or have the pay clerk) check the same with the retained copy of the order and file them together for subsequent comparison with dealer's bills." (N. I. 2241-12.)

"Whenever provisions are delivered on board by a contractor, an entry shall be made in the ship's log showing the contractor's name, the exact quantity of each article delivered, and the name of the officer making the inspection prescribed by paragraph 12." (N. I. 2241-13.)

"Nothing herein contained shall in any way relieve the supply officer or his subordinates of their responsibility in the premises." (N. I. 2241-14.)

(a) *Articles from Government sources.*—Under all ordinary circumstances the net weights or measurements marked on standard packages from navy yards or supply ships may be accepted. (For weight and measurement table of standard packages, see par. 340.)

(b) *Open-market purchases.*—Receipts should be given only for net quantities, exclusive of containers. To avoid controversy over special deductions for trimmings of meat, fish, fowl, etc., it is essential that the manner of trimming, cleaning, etc., be clearly agreed upon at time of purchase.

(c) *Contract deliveries* will be inspected as to quantity in accordance with the succeeding paragraph.

**335. Specifications as to quantity.**—Weights of containers shall be excluded, and net quantities only are to be receipted for, irrespective of trade customs, except for sardines furnished under grocery contracts.

(a) *Fresh (and frozen) meats.*—The marked weights are usually excessive owing to shrinkage or to nonconformity to the specified Navy cut. The Navy specifications for beef delivered in quarters require that necks be cut off, leaving but three cervical vertebrae, and that kidney fat be excluded. These requirements are frequently not observed and deductions should be made accordingly. The specifications require that fore quarters be cut off at the knee joint, and hind quarters at the hock joint; and to compensate for the shank bone thus allowed to remain it is provided 2½ pounds will be deducted for each fore quarter and 3½ for each hind quarter.

(b) *Fresh fowl* is required by specifications to be delivered "dressed and drawn," i. e., with feathers, feet, and head, and all entrails, except giblets, removed—but may be ordered by the supply officer "dressed" only, i. e., with feathers only removed—in which case it is provided that a deduction will be made of 20 per cent of the weight delivered, and payment will be made for the resulting net weight.

Frozen fowl is required to be "dressed" only, and as prices are quoted on that basis the contractor will be paid for the weight delivered. In such cases 20 per cent of the weight may subsequently be expended on the quarterly survey, as provided in paragraph 371-1. (S. A. M. 1583.)

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(c) *Fresh fish* is required by specifications to be delivered with scales and tails off and cleaned, i. e., all entrails removed, and only the resulting net weight allowed.

**336. Inspections as to quality.**—Being responsible for provisions, the supply officer should enforce, in his own department, such inspection routine as may be necessary, irrespective of inspections referred to below.

"The medical officer shall inspect as to their quality all fresh provisions delivered to the ship; this duty may be delegated to a junior medical officer." (N. I. 2113-1.)

Fresh (and frozen) meats shall also be inspected by the inspectors of the Department of Agriculture, as provided in paragraph 338. Fleet hospital ships are equipped for the examination of food products as to the presence of adulterants, deleterious coloring matter, or improper preservatives. (C. in C. Atl. Fl. 31-1912.)

(a) *Articles from Government sources.*—Articles of the ration received in standard packages from navy yards or supply ships may, under all ordinary circumstances, be presumed to be in the same condition which warranted their original acceptance, as evidenced by Navy inspection marks or otherwise.

(b) *Open-market purchases* should be required to conform to the specifications under which purchased (see par. 332-5), i. e., to be of the best plain quality, or, if standard specifications exist, to conform to them or to such modification as market conditions rendered necessary at time of purchase.

**337. Specifications as to quality.**—Articles received on contracts should be required to conform to the latest issue of standard specifications as quoted or referred to in the contract. Copies of specifications are procurable from the bureau or any navy-yard supply department. Specifications provide that all deliveries shall conform to the requirements of the national food and drugs act of June 30, 1906, as far as applicable, and to any law of the State in which deliveries are made.

"All contractors should be held to a rigid observance of the specifications of their contracts, and no deviation from the specifications should be tolerated unless absolutely necessary on account of lack of time or unforeseen conditions; and under no circumstances should contractors be permitted to substitute other kinds or cuts of meats or meat-food products or any other items of provisions than those specifically covered by the contract." (S. A. M. 2304.)

S. and A. will give careful consideration to requests for the purchase of special cuts and kinds of meats and other classes of provisions not specifically covered by contract if the desirability of such purchases be brought to its attention; and arrangements will be made to have such requirements met by special purchases or through additional contracts. Consequently substitutions of any nature on provision contracts on the ground of convenience are not at all necessary. (S. A. M. 2614.)

(a) *Fresh (and frozen) meats.*—The most careful study of meat specifications is essential for protection against inferior deliveries. All meat delivered under Navy contracts is required to bear on it or on the original packages containing it the stamp or label of the Department of Agriculture that the meat has been "U. S. Inspected and Passed." (U. S. Inspd. Psd.) Original abattoir inspections thus certified must be supplemented when practicable by inspections at time of delivery by the Department of Agriculture, as provided in paragraph 338 in order to determine the fitness of the delivery under Navy specifications.

The word "fresh," whenever occurring in Navy specifications for meats and meat-food products, shall be interpreted to include "chilled" fresh products which are not and have not been frozen.

*Beef.*—The specifications for beef, No. 56-B9, call for a grade of beef generally obtainable in all markets and of a quality used largely in the shipping

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trade and by hotels and restaurants that cater to commercial rather than fashionable patrons.

Bull and stag meat can be detected by its unusually dark color, unusual leanness, and on the forequarter by the heaviness of the neck. Meat from females can be detected by parts of the udder remaining on the hind quarter and from the formation of the pelvic bone. In general, young cattle as required by the specifications can be distinguished by the bright red color of the backbone where it is split. (S. A. M. 2613.)

*Veal*.—Prime condition of the calf is indicated by the kidney, which should be covered with clear white fat. (S. A. M. 2613.)

*Hamburger, sausages, etc., and corned beef*.—Particular care should be exercised with these classes of meats that they bear certificates showing inspection by the Department of Agriculture, as so much opportunity exists for the introduction of adulterants and preservatives, and in view of the frequent practice of butchers to use for these items the remnants of carcasses as they collect. Meats and meat food products to which substances have been added must bear labels plainly indicating the character and percentage of added substances. (S. A. M. 2068.)

*"Retail" meats* (allowed only as provided in par. 332-3b) must be covered when bills are rendered by a certificate furnished by the contractor to the effect that they were "U. S. Inspected and Passed" before being cut up. (S. and A. 118030, Feb. 28, 1913.)

(b) *Butter*.—Tubs which have been passed by inspectors of the Department of Agriculture will be sealed at the top by official caution labels, at each end of which will be stamped the inspection mark, slightly overlapping the seal. (S. A. M. 1695.)

(c) *Eggs* delivered in the vicinity of New York must be accompanied, when required by the supply officer, by a certificate of inspection from the New York Mercantile Exchange that the eggs delivered conform to the specifications; and eggs delivered in the vicinity of San Francisco, Cal., must be accompanied, when required by the supply officer, by a certificate of inspection from the San Francisco Wholesale Dairy Produce Exchange that the goods delivered conform to the specifications.

(d) *Milk*.—The contractor may be required to furnish a satisfactory certificate from a qualified veterinarian or from the board of health showing in specified terms that the herd from which the milk is obtained is free from all disease and has been specially examined for tuberculosis and found to be absolutely free from infection; also that the conditions surrounding the herd are hygienic and the care and handling of the milk sanitary. (S. A. M. 2610.)

(e) *Oysters and clams*.—Supply officers must personally assure themselves that the conditions of the specifications have been strictly complied with.

(f) *Groceries*.—When deliveries are made direct, as provided in paragraph 332-3a, in all cases where a brand differs from that of the accepted sample the contractor should be required to produce written authority from the supply officer to the effect that such substitution has been authorized; otherwise delivery of brands differing from the accepted samples will be cause for rejection.

338. *Meat inspection*.—Department of Agriculture.—It is directed that officers furnish the local inspectors of the Bureau of Animal Industry with every facility and all information necessary to enable them to make inspection of all meats and meat-food products ordered under the fresh-provisions contracts; and it is the desire of the bureau that the waiving of inspections be reduced to a minimum.

A copy of orders for meats, meat-food products, bread, fish, oysters, and clams, to contractors should be furnished the local inspector of the Bureau of 5/24/17.

Animal Industry in order that that official may be in a position to know what he is requested to inspect. (S. A. M. 2304.)

Inspectors are available as follows:

Name.	Address.	Place.
Dr. L. K. Green.....	Care E. W. Penley.....	Auburn, Me.
Dr. H. A. Hedrick.....	426 Customhouse Building.....	Baltimore, Md.
Dr. J. F. Ryder.....	2001 Customhouse Building.....	Boston, Mass.
Mr. J. F. Riemer.....	Care Swift & Co.....	Bridgeport, Conn.
Dr. Albert Long.....	5 Court Square.....	Brooklyn, N. Y.
Dr. B. P. Wende.....	25 Live Stock Exchange Building.....	(Buffalo, N. Y.)
Dr. H. T. Potter.....	Federal Building.....	Also Erie, Pa.
Dr. W. N. Neill.....	Drovers National Bank Building.....	Calais, Me.
Dr. E. P. Schaffter.....	408 Post-Office Building.....	Chicago, Ill.
Dr. G. T. Irons.....	504 Post-Office Building.....	J. etroit, Mich.
Dr. W. T. Conway.....	Care Sperry & Barnes Co.....	Los Angeles, Cal.
Dr. R. W. Tuck.....	323 Post-Office Building.....	New Haven, Conn.
Dr. J. Huelson.....	Barge Building, New York.....	(New Orleans, La.)
Dr. T. M. Owen.....	Post-Office Box 465.....	Also Mobile, Ala.
Dr. C. A. Schaufier.....	405 Post-Office Building.....	Also Pensacola, Fla.
Dr. F. W. Huntington.....	Room 33 Post-Office Building.....	(For port of New York, except
Dr. E. C. Joss.....	402 Customhouse.....	navy yard.
Dr. H. M. Smith.....	497 Federal Building.....	Norfolk, Va.
Dr. J. E. Cloud.....	306 Federal Building.....	Philadelphia, Pa.
Dr. H. H. Hicks.....	105 Customhouse Building.....	Also Camden, N. J.
Dr. Jens Madsen.....	646 Central Building.....	Portland, Me.
Dr. R. E. Thomson.....	Care Carstens Packing Co.....	Portland, Oreg.
Dr. H. K. Walter.....	929 Munsey Building.....	(Providence, R. I.)
Dr. G. E. Repp.....	220 Tatnall Street.....	(Also Newport, R. I.)
Mr. J. H. Morrissey.....	Navy yard.....	San Diego, Cal.
Mr. E. J. Clohesy.....	Navy yard.....	San Francisco, Cal.
		Seattle, Wash.
		Tacoma, Wash.
		(Washington, D. C.)
		(Also Alexandria, Va.)
		Wilmington, Del.
		Portsmouth, N. H.
		Charleston, S. C.

339. *Rejections*.—(Purchase on contractor's accounts, see par. 506; Reports against contractors, see par. 507.) Rejections shall be made by the supply officer as provided in par. 195. The medical officer is authorized to reject fresh provisions. When fresh provisions or groceries are examined and not passed by the inspectors of the Department of Agriculture the supply officer should be guided accordingly. In case he differs with the medical officer or with the inspectors of the Department of Agriculture as to acceptance or rejection of articles, he should refer the matter to the commanding officer for settlement.

Rejections contested by contractors will be handled as provided in paragraph 196.

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340. Standard packages.—Weights and cubical measurements of packages of provisions as issued from the provisions and clothing depot, navy yard, New York (east coast)—

Article.	Unit.	Kind of package.	Net quantity per package.	Gross weight.	Cubic measure.
				Pounds.	Cubic feet.
Apple butter.....	Pound.....	Case (6 tins).....	42	55	1.25
Apples:					
Evaporated.....	do.....	Case (2 tins).....	50	64	1.33
Tinned.....	do.....	Case (12 tins).....	704	95	2.41
Apricots.....	do.....	Case (24 tins).....	45	63	1.50
Asparagus, tinned.....	do.....	do.....	404	64	1.17
Bacon, tinned.....	do.....	Case (6 tins).....	72	103	2.33
Baking powder.....	do.....	Case (6 packages).....	30	42	1.16
Baking soda.....	do.....	Case (36 packages).....	36	43	1.33
Barley.....	do.....	Sack.....	100	1004	2.41
Beans:					
Kidney.....	do.....	do.....	100	1004	2.92
Lima, dried.....	do.....	do.....	100	1004	2.33
Navy.....	do.....	do.....	100	1004	2.83
String, tinned.....	do.....	Case (24 tins).....	284	42	1.00
Beef:					
Chipped.....	do.....	Case (12 tins).....	72	101	2.83
Corned, tinned.....	do.....	Case (24 tins).....	48	70	1.41
Do.....	do.....	do.....	36	50	1.16
Beets, tinned.....	do.....	Case (6 tins).....	41	52	1.33
Biscuit.....	do.....	Case (2 tins).....	50	71	3.16
Butter, tinned.....	do.....	Case (16 tins).....	80	110	2.66
Catsup, tinned.....	Gallon.....	Case (6 tins).....	44	54	1.58
Cheese, tinned.....	Pound.....	Case (12 tins).....	10	11	1.25
Citron.....	do.....	do.....	40	60	2.00
Cocoa.....	do.....	do.....	20	25	1.83
Cocconut, shredded.....	do.....	Case (8 tins).....	48	67	1.50
Codfish and haddock.....	do.....	Pail.....	48	67	6.00
Coffee.....	do.....	Steel drums.....	100	118	3.42
Corn meal.....	do.....	Sack.....	100	1004	3.42
Cornstarch.....	do.....	Case (40 cartons).....	40	51	1.33
Corn, tinned.....	do.....	Case (24 tins).....	30	42	1.92
Crackers, soda.....	do.....	Case.....	22	42	2.67
Emergency rations.....	do.....	Case (50 tins).....	50	82	1.83
Extract, lemon, concentrated.....	Bottle.....	Case (6 bottles).....	6	9	1.08
Extract, vanilla, powdered.....	Pound.....	Case (24 tins).....	24	37	1.08
Flour:					
Buckwheat.....	do.....	Sack.....	100	1004	2.58
Graham.....	do.....	do.....	100	1004	2.50
Wheat.....	do.....	do.....	100	1004	2.75
Wheat, tinned.....	do.....	Crate (1 tin).....	50	60	1.58
Ham, smoked.....	do.....	Half barrel.....	195	155	3.83
Hominy grits.....	do.....	Sack.....	100	101	2.08
Hops.....	do.....	Case (25 packages).....	25	42	1.25
Jams.....	do.....	Case (6 tins).....	48	66	1.16
Lard substitute.....	do.....	Case (8 tins).....	40	54	1.08
Macaroni.....	do.....	Case (2 tins).....	50	67	1.66
Mackerel.....	do.....	Half barrel.....	100	150	3.08
Milk, evaporated.....	do.....	Case (48 tins).....	48	65	1.50
Mince meat.....	do.....	Case (4 tins).....	50	56	1.33
Mustard.....	do.....	Keg.....	24	40	1.42
Nuts, mixed.....	do.....	Case (24 tins).....	50	62	2.25
Olive oil.....	Gallon.....	Case.....	10	99	1.75
Peaches:					
Evaporated.....	Pound.....	Case (2 tins).....	50	65	1.58
Tinned.....	do.....	Case (24 tins).....	454	63	1.33
Pears, tinned.....	do.....	do.....	45	63	1.33
Peas, tinned.....	do.....	do.....	30	42	1.00

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1 Average.

Article.	Unit.	Kind of package.	Net quantity per package.	Gross weight.	Cubic measure.
				Pounds.	Cubic feet.
Pepper:					
Black.....	Pound.....	Case (24 tins).....	24	40	1.06
Cayenne.....	do.....	do.....	24	37	1.06
Pickles.....	do.....	Keg.....	57	104	2.75
Pork, salt.....	do.....	Case (24 tins).....	45	63	1.33
Pineapple, tinned.....	do.....	Half barrel.....	100	200	4.50
Prunes, tinned.....	do.....	Case (6 tins).....	45	58	1.33
Pumpkin, tinned.....	do.....	do.....	38	51	1.33
Raisins.....	do.....	Case (8 tins).....	40	53	1.33
Rice.....	do.....	Sack.....	100	1004	2.08
Rolls oats, tins.....	do.....	Case (36 tins).....	584	82	1.92
Salad oil.....	Gallon.....	Case (cartons).....	45	71	3.16
Salmon, tinned.....	Pound.....	Case (48 tins).....	8	80	1.66
Salt.....	do.....	Sack.....	48	70	1.50
Sardines, American, tinned.....	do.....	Case (48 tins).....	100	1004	1.75
Sauce, Worcester.....	Gallon.....	Case (48 tins).....	39	60	1.33
Sauerkraut, tinned.....	Pound.....	Keg.....	5	60	1.50
Sausage, Vienna, tinned.....	do.....	Case (24 tins).....	39	50	1.25
Spices:					
Allspice.....	do.....	do.....	48	70	1.66
Cinnamon.....	do.....	do.....	24	40	1.06
Cloves.....	do.....	do.....	24	40	1.42
Curry.....	do.....	do.....	24	40	1.06
Ginger.....	do.....	do.....	24	40	1.42
Sage.....	do.....	do.....	24	40	1.08
Thyme.....	do.....	do.....	24	40	1.42
Assorted.....	do.....	do.....	24	40	1.33
Spinach, tinned.....	Pound.....	Case (6 tins).....	334	47	1.00
Sugar:					
Brown.....	do.....	Sack.....	100	1004	2.08
Granulated.....	do.....	do.....	100	1004	2.33
Powdered.....	do.....	do.....	25	254	59
Tapioca.....	do.....	Case (48 cartons).....	42	51	1.50
Tea.....	do.....	Crate.....	42	71	4.25
Tomatoes, tinned.....	do.....	Case (24 tins).....	494	68	1.67
Vinegar.....	Gallon.....	Half barrel.....	16	162	4.33
Vinegar, small.....	do.....	Keg.....	8	74	2.17
Fresh provisions:					
Beef, fresh.....	Pound.....	Quarters.....	140-210	140-210	(*)
Veal, fresh.....	do.....	Sides.....	45-80	45-90	
Mutton, fresh.....	do.....	Carcases.....	45-60	45-60	
Frankfurter sausage.....	do.....	Case.....	25	31	1.50
Pork sausage.....	do.....	do.....	25	31	1.50
Bologna sausage.....	do.....	do.....	25	31	1.50
Beef tongues.....	do.....	do.....	25	31	1.50
Beef liver.....	do.....	do.....	25	31	1.50
Hamburger steak.....	do.....	do.....	25	31	1.50
Chicken.....	do.....	do.....	140	50	1.50
Pork loins.....	do.....	do.....	150	60	2.00
Potatoes.....	do.....	Crate.....	100	120	4.00
Onions.....	do.....	do.....	100	120	4.00
Sauerkraut.....	do.....	Half barrel.....	115	140	4.00
Butter.....	do.....	Tub.....	160	65	1.50
Cheese.....	do.....	Case (4 tins).....	140	60	1.58
Eggs.....	Dozen.....	Case (30 dozen).....	30	60	2.33

1 Average.

2 90 cubic feet per ton.

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## Section 21.—CARE AND ISSUE OF PROVISIONS.

351. Custody and care.—(In general, see par. 211 et seq.) The supply officer will maintain a stock book and require an accurate accounting for all provisions. (S. & A. Form 331.)

The supply officer will keep himself informed as to the condition of provisions and see that unfit articles are promptly surveyed, removed from contact with good stock and disposed of as recommended. Fresh provisions should, when necessary, be overhauled and sorted. "The medical officer shall, when required, inspect the provisions of the crew, and report any that are unsound or likely to cause illness." (N. I. 2110.)

Storerooms must be kept clean and in good order, and every opportunity should be availed of for thorough cleaning of the refrigerating rooms and vegetable lockers.

352. Stowage of provisions.—To guard against loss, provisions should be checked into storerooms, whether or not previously checked. Provisions should be stowed so that the old stock may be used first.

The most conservative method of stowing the refrigerating rooms is by hanging, but, with the approval of the commanding officer, closer stowage may be resorted to when the plant is considered equal to the task.

Fresh vegetables should be stowed in the open air and protected as far as possible from excessive heat. In freezing weather they should be stowed in protected localities, and if practicable may be temporarily stowed in open spaces below decks.

353. Inventories.—(On relieving and on detachment, see par. 230.) Inventories should be taken not less often than once a quarter, and a certificate of complete or partial inventory, with date and with list of uninventoried items, will be attached to the quarterly provision return.

354. Surveys of provisions, see paragraph 246.

355. Issues.—(Duties of commissary steward, see par. 106; issues to destitute American seamen, see par. 425f; issues for use against ship's store profits, see par. 473.) Provisions will be issued by the supply officer in accordance with ration allowances laid down in paragraph 361 et seq. Issues should be accounted for daily in the "Statement of issues to general mess and cost of ration daily." (S. & A. Form 26a.)

356. Transfers.—(See par. 229 et seq.; to vessels without a supply officer, see par. 82.) Provisions furnished to naval auxiliary vessels will be transferred on invoice, not sold. Invoices will be in quadruplicate; the original and one copy will be forwarded to the Bureau of Supplies and Accounts immediately after the transfer, one copy given to the master, and one filed with the provision return. (S. A. M., 1872.)

The "issuing price" (par. 425-1) will be used for all transfers, including transfers to a successor.

Transfers of provisions to ship's store account are not authorized.

357. Sales to messes.—"Such provisions as in the opinion of the supply officer can be spared from the supply on board, without unduly reducing the quantities for regular issue, may with the approval of the commanding officer, be sold to officers' and other messes at their average cost price, to be delivered only at the regular times and places of issue; but no person or mess shall be permitted to purchase a full allowance of any article while the crew is on short allowance thereof." (N. I. 4545-1.)

"Supply officers shall keep regular accounts of provisions so issued, entering the same separately in the quarterly returns, and shall receive payment for them monthly, crediting the Government, under the head of 'Provisions,' with the amount so received." (N. I. 4545-2.)

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"At the end of each month an invoice, in duplicate, shall be prepared, showing the total quantity and value of each article and the aggregate value of the provisions issued during that month, which the supply officer shall sign. One copy of the invoice for each month shall be forwarded with the quarterly returns to the Bureau of Supplies and Accounts." (N. I. 4545-3.)

"Provisions issued to messes composed of men whose rations are commuted shall in all cases be treated as provisions sold to messes for cash." (N. I. 4548-3.)

"Issues to messes (Form 336) will be filled out in duplicate at the time of sale. Both copies should be receipted by the representative of the mess obtaining the supplies. One copy will be given to the representative of the mess concerned and the other turned in to the supply office to be used in making up the 'Monthly statement of sales to messes' (Form No. 332) at the close of the month.

"In order to provide a uniform method of selling cuts of meat to officers' messes and other messes for cash, the bureau publishes for the information of all concerned the following tables, showing the percentages of the quarters, sides, and carcasses of certain cuts of beef, mutton, and veal, together with the percentage of the average cost price to be charged for these cuts.

"The base price to be used is to be the average cost of the particular kind of meat sold as shown by the supply officers' records. Care should be taken that the average price is not based on the average price of all fresh meats on hand; in other words, beef should be sold at the average cost to the Government of beef alone, and not at the average cost of beef and other meats, such as mutton, veal, pork, and poultry.

"To determine the sales price of any cut, the average cost should be multiplied by the percentage in the column 'Percentage of issuing price.' For example, with beef at an average cost of 12 per cents per pound, porterhouse steak should be sold at 200 per cent of 12 cents, or 24 cents per pound. On the same basis chuck roasts would be sold at 70 per cent, or 8.4 cents per pound.

"The actual quantity of meat sold should be expended at the price sold and gains or losses by increased or reduced price accounted for as prescribed in the provisions return.

"As far as possible fresh meats should be sold in full packages, viz, beef in quarters, veal in sides, mutton in carcasses. This method should be practicable and followed on all large vessels. If for any reason this is not practicable, sales should then be made in as large quantities as possible, beef in 'market cuts,' mutton and veal in 'fores' and 'hinds.'" (S. A. M. 2426.)

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BEEF.

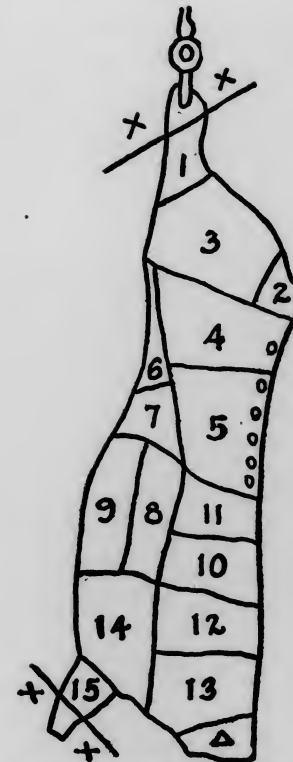


FIGURE 1.—Side of beef trimmed in accordance with Navy Specification 56B9—Carcass beef in small cuts: 1, Hind shanks for soup; 2, rumps for roast; 3, rounds for steak; 4, sirloin steaks; 5, porterhouse steaks; 6, flank steaks; 7, flanks for boiling; 8, short ribs for roast; 9, navel flanks for boiling; 10, rib roast; 11, rib steaks; 12, chuck steaks; 13, chuck roasts; 14, briskets for boiling; 15, shanks for soup; xx, knuckles off; oooo, lumbar and kidney fat out; Δ, 4 vertebra off.

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	Per cent.	Percentage of issuing price.
<b>CARCASS BEEF IN MARKET CUTS.</b>		
Ribs.....	9.10	125
Loins.....	17.50	180
Rounds.....	23.11	90
Flanks.....	5.10	100
Navel end.....	8.47	70
Chucks.....	33.00	85
Shrinkage.....	3.72	
	100.00	
<b>CARCASS BEEF IN SMALL CUTS.</b>		
1. Hind shanks for soup.....	3.82	30
2. Rumps for roast.....	3.83	70
3. Rounds for steak.....	15.46	110
4. Sirloin steaks.....	9.00	230
5. Porterhouse steaks.....	8.50	200
6. Flank steaks.....	1.00	170
7. Flanks for boiling.....	4.10	80
8. Short ribs for roast.....	4.00	80
9. Navel flanks for boiling.....	4.47	60
10. Rib roast.....	3.50	110
11. Rib steaks.....	5.60	140
12. Chuck steaks.....	13.00	110
13. Chuck roasts.....	10.00	70
14. Briskets for boiling.....	6.00	90
15. Shanks for soup.....	4.00	40
Shrinkage.....	3.72	
	100.00	
<b>BEEF HIND QUARTERS IN SMALL CUTS.</b>		
Hind shanks for soup.....	3.82	30
Rumps for roast.....	3.83	70
Rounds for steak.....	15.46	110
Sirloin steaks.....	9.00	130
Porterhouse steaks.....	8.50	200
Flank steaks.....	1.00	170
Flanks for boiling.....	4.10	80
Shrinkage.....	2.72	
	48.43	
<b>BEEF FORE QUARTERS IN SMALL CUTS.</b>		
Short ribs for roast.....	4.00	80
Navel flanks for boiling.....	4.47	60
Rib roasts.....	3.50	110
Rib steaks.....	5.60	140
Chuck steaks.....	13.00	110
Chuck roasts.....	10.00	70
Briskets for boiling.....	6.00	90
Shanks for soup.....	4.00	40
Shrinkage.....	1.00	
	51.57	
Hind quarters.....	48.43	100
Fore quarters.....	51.57	100
	100.00	

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	Per cent.	Percentage of issuing price.
<b>CARCASS SHEEP IN SMALL CUTS.</b>		
Legs.....	23.73	100
Loin chops.....	20.34	130
Flanks.....	3.39	50
French chops.....	20.34	155
Stew.....	30.50	60
Shrinkage.....	1.70	
	100.00	
<b>HINDS SHEEP.</b>		
Legs.....	49.13	100
Loin chops.....	42.11	130
Flanks.....	7.01	50
Shrinkage.....	1.75	
	100.00	
<b>FORES SHEEP.</b>		
French chops.....	39.34	155
Stew.....	59.01	60
Shrinkage.....	1.65	
	100.00	
Fore quarters.....	51.69	90
Hind quarters.....	48.31	110
	100.00	

MUTTON.



FIGURE 2.—Cuts of mutton and lamb: 1, 2, saddle; 3, 4, 5, rack; 1, 2, 3, long saddle; 2, 3, 4, 5, body; 1, leg; 2, loin; 3, short rack; 2, 3, back; 4, breast; 5, chuck; 4, 5, stew.

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FIGURE 3.—Cuts of veal: 1, 2, saddle (or 2 hind quarters); 3, 4, rack (or 2 fore quarters); 1, leg; 2, loin; 3, ribs; 4 stew.

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	Per cent.	Percentage of issuing price.
<b>CARCAS VEAL IN SMALL CUTS.</b>		
Breast.....	14.41	90
Chops.....	18.01	135
Chucks.....	17.12	70
Shanks.....	5.42	50
Legs.....	21.61	135
Loins.....	14.41	110
Flanks.....	3.61	70
Shanks.....	3.60	50
Shrinkage.....	1.81	
	100.00	
<b>FORES VEAL.</b>		
Breast.....	25.82	90
Chops.....	32.26	135
Chucks.....	30.67	70
Shanks.....	9.67	50
Shrinkage.....	1.58	
	100.00	
<b>HINDS VEAL.</b>		
Legs.....	48.98	135
Loins.....	32.66	110
Flanks.....	8.16	70
Shanks.....	8.16	50
Shrinkage.....	2.04	
	100.00	
Fore quarters.....	55.85	90
Hind quarters.....	44.15	110
	100.00	

## Section 22.—RATIONS.

NOTE.—Rations, commuted, enlisted men, see par. 679; officers, see pars. 841-12, 848; "Subsistence" (meals), see par. 679; "Subsistence en route," see par. 517.

**361. Rations—Defined.**—The term ordinarily denotes the Navy ration in kind, the unit being one day's legal allowance of provisions, prepared and issued by the supply department to such persons of the Navy or Marine Corps as may be entitled to receive it at Government expense, and to such other persons as may on proper authority be thus subsisted. (See par. 363.)

The term "ration" is also used in connection with additional, substituted, or partial allowances in kind authorized under certain circumstances as night-watch rations, holiday rations, 50-cent and 55-cent rations, emergency rations, hospital rations, short rations, abandon-ship rations, haversack rations.

### 362. Messes afloat:

*The general mess* (see par. 381 et seq.) shall be subsisted on the Navy ration in kind, issued by the supply department.

*Officers' messes.*—Commissioned and warrant officers' messes will be composed of officers, officers' stewards, officers' cooks, and mess attendants assigned thereto.

Officers' messes will subsist all persons assigned to them. The procurement of food and the preparation and issue of rations for these messes do not concern the supply department, except that individual articles of provisions may be purchased by the messes for cash. (See par. 357.)

The commuted rations of officers entitled to receive them shall be settled by the supply officer with the individual officers by credit on the roll. The treasurer of an officers' mess shall be paid monthly all unchecked commuted rations for the enlisted servants assigned to such mess; and he shall be paid cost of subsistence at authorized rates for sick enlisted men, prisoners, and pilots subsisted in the mess. (See par. 679, Subsistence.)

*Chief petty officers' mess.*—"A separate mess shall be formed for chief petty officers to which one cook shall be allowed. When the number of the mess is less than fifteen, one messman shall be allowed in addition to the cook; when the number in the mess is more than fifteen and less than thirty, a second messman shall be allowed; and when the number in the mess is more than thirty, a third messman shall be allowed." (N. I. 2513-1.)

The chief petty officers' mess, when not receiving Navy rations in kind, will receive commuted rations as provided in paragraph 679. In such case the mess will subsist all persons assigned to it; and the procurement of food and the preparation and issue of rations do not concern the Supply Department, except that individual articles of provisions may be purchased by the mess for cash. (See par. 357.)

### 363. Persons entitled to rations:

*Officers.*—"With the exception of commissioned officers of the line. Medical Corps, and Pay Corps, and of chaplains and commissioned warrant officers; all officers of the Navy are entitled to one ration, or to commutation therefor at the rate of thirty cents a day, while doing duty on board a seagoing vessel of the Navy. Midshipmen are entitled to one ration, or to commutation therefor, at all times." (N. R. 4517-1.)

"The law does not provide for the allowance of rations to commissioned officers of the Marine Corps." (N. R. 4517-3.)

"Officers of the Navy on sea service with the exceptions mentioned in article R 4517 (1) are entitled to their rations while temporarily doing the duty of the ship on shore." (N. R. 4522.)

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Such rations may be drawn in kind when officers are serving with the landing force or at other times, if so elected, but are in practice credited on the roll at 30 cents per day. Officers not entitled to rations may receive them in kind while serving with the landing force, in which event the cost of the rations as shown by actual issues to crew and marines will be checked against their pay accounts. (Comp. Dec. Feb. 18, 1910.)

Orders supporting such transactions, see paragraph 425n.

**Enlisted men (Navy).—**"All enlisted men in the Navy attached to any United States vessel or station and doing duty thereon shall be allowed a ration or commutation thereof. (Sec. 1579, R. S.)" (N. R. 4517-4.)

**Enlisted men (Marine Corps).—**"The noncommissioned officers, privates, and musicians of the Marine Corps attached to ships of the Navy shall each be entitled to receive one Navy ration daily. (Sec. 1615, R. S., and act of Mar. 2, 1891.)" (N. R. 4517-5.)

**Enlisted passengers (Navy or Marine Corps).—**"Enlisted men on board a ship for duty or passage, but not borne upon the rolls, are supernumeraries entitled to pay, and shall be rationed with the crew upon the order of the commanding officer." (N. R. 4517-6.) This order should accompany the quarterly provision return.

**Prisoners.**—The commanding officer "shall take care that all prisoners of war \* \* \* are supplied with rations properly cooked." (N. R. 2061-7.) When prisoners are assigned to the general mess they shall be allowed one ration each. (N. R. 4518.)

**Pilots** assigned to the general mess will be allowed one ration each. (N. R. 4519.) The order of the commanding officer should accompany the quarterly provision return.

**Destitute American seamen.**—"Destitute American seamen received on board are supernumeraries not entitled to pay and rations. Issues made to them shall be upon the written order of the commanding officer." (N. I. 4555.) Subsistence will be separately accounted for as provided in paragraph 425f.

**Naval Militia.**—Special authority is necessary for rationing Naval Militia, and when such organizations are embarked on a ship of the Navy instructions should be requested concerning method of rationing. Arrangements for reimbursement from the State authorities will ordinarily be made by the Navy Department.

**Miscellaneous.**—The furnishing of rations for passengers other than as heretofore provided is not authorized unless arrangements for reimbursement have been entered into by proper authority.

**Discharged men.**—"Honorably discharged men electing homes on board receiving ships are entitled to one ration per day for a period of four months from the date of discharge. This ration can not be commuted." (N. I. 4551.)

**364. Number of rations allowed.**—"The executive officer shall prepare the daily and monthly ration records to be forwarded the supply officer of the ship, and shall be responsible and accountable for their correctness as affording the supply officer a ration issue basis." (N. I. 2513-4.)

"The supply officer shall be promptly notified when men are sent to a hospital for treatment, or when absent from their ship or station with or without leave. In all cases the issue of rations or commutation therefor shall cease during such absence." (N. I. 4552.)

The "Daily ration memorandum" (S. & A. Form No. 27a) will be summarized monthly on "Monthly ration record" (S. & A. Form No. 27) by the executive officer. (See Instructions, reverse of form.)

Supernumerary absentees will be entirely omitted from Forms 27 and 27a, no credit or checkage of their rations being necessary.

One Navy ration in kind will be allowed daily for each person actually on board ship (including men granted liberty not exceeding 48 hours, and men absent for any reason who take at least one meal on board—Comp. Dec., Dec. 9, 1907), except officers (but see par. 363-1), persons subsisted in officers' messes, and members of and persons subsisted in the chief petty officers' mess.

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In case of men transferred, credit for ration for day of transfer will be taken by the ship from which transferred unless transfer is made before breakfast. The rations of sick enlisted men subsisted by officers' messes will not be checked if the medical officer requires that such subsistence be merely supplementary to the Navy ration. "A certificate should be made on all public bills for special diet as to whether it covers all or part of the subsistence of the men concerned." (S. A. M. 952.)

Rations will not be checked for enlisted men of the Navy serving with the landing force unless subsisted otherwise than on the Navy ration. Rations for enlisted men of the Marine Corps serving on shore, see paragraph 410.

**365. Navy ration law.**—The naval appropriation act approved June 29, 1906, contains the following:

"*Provided*, That sections fifteen hundred and eighty and fifteen hundred and eighty-one, Revised Statutes, be amended to read as follows:

"Sec. 1580. The Navy ration shall consist of the following daily allowance of provisions to each person: One pound and a quarter of salt or smoked meat, with three ounces of dried or six ounces of canned or preserved fruit, and three gills of beans or peas, or twelve ounces of flour; or one pound of preserved meat, with three ounces of dried or six ounces of canned or preserved fruit and eight ounces of rice or twelve ounces of canned vegetables, or six ounces of desiccated vegetables; together with one pound of biscuit, two ounces of butter, four ounces of sugar, two ounces of coffee or cocoa, or one-half ounce of tea and one ounce of condensed milk or evaporated cream; and a weekly allowance of one-quarter pound of macaroni, four ounces of cheese, four ounces of tomatoes, one-half pint of vinegar or sauce, one-quarter pint of pickles, one-quarter pint of molasses, four ounces of salt, one-half ounce of pepper, one-eighth ounce of spices, and one-half ounce of dry mustard. Seven pounds of lard, or a suitable substitute, shall be allowed for every hundred pounds of flour issued as bread, and such quantities of yeast and flavoring extracts as may be necessary.

"Sec. 1581. The following substitution for the components of the ration may be made when deemed necessary by the senior officer present in command: "For one and one-quarter pounds of salt or smoked meat or one pound of preserved meat, one and three-quarters pounds of fresh meat or fresh fish, or eight eggs; in lieu of the articles usually issued with salt, smoked, or preserved meat, one and three-quarters pounds of fresh vegetables; for one pound of biscuit, one and one-quarter pounds of soft bread or eighteen ounces of flour; for three gills of beans or peas, twelve ounces of flour or eight ounces of rice or other starch food, or twelve ounces of canned vegetables; for one pound of condensed milk or evaporated cream, one quart of fresh milk; for three ounces of dried or six ounces of flour or eight ounces of rice or other starch food, or twelve ounces of canned vegetables, three gills of beans or peas; in lieu of the weekly allowance of one-quarter pound of macaroni, four ounces of cheese, one-half pint of vinegar or sauce, one-quarter pint of pickles, one-quarter pint of molasses, and one-eighth ounce of spices, three pounds of sugar, or one and a half pounds of condensed milk, or one pound of coffee, or one and a half pounds of canned fruit, or four pounds of fresh vegetables, or four pounds of flour.

"An extra allowance of one ounce of coffee or cocoa, two ounces of sugar, four ounces of hard bread or its equivalent, and four ounces of preserved meat or its equivalent shall be allowed to enlisted men of the engineer and dynamo force who stand night watches between eight o'clock postmeridian and eight o'clock antemeridian, under steam." (See par. 368.)

#### DAILY.

"1 pound hard bread (biscuits); or 1½ pounds fresh bread; or 1½ pounds flour. 1 pound tinned meat; or 1½ pounds salt meat; or 1½ pounds smoked meat; or 1½ pounds fresh meat; or 1½ pounds fresh fish; or 8 eggs; or 1½ pounds poultry. 5/24/17.

$\frac{3}{4}$  pound tinned vegetables; or  $1\frac{1}{4}$  pounds fresh vegetables; or 3 gills beans or peas; or  $\frac{1}{2}$  pound rice or other cereal.  
 2 ounces coffee; or 2 ounces cocoa; or  $\frac{1}{2}$  ounce tea.  
 1 ounce evaporated milk; or  $\frac{1}{4}$  quart fresh milk.  
 $\frac{1}{4}$  pound dried fruit; or  $\frac{1}{2}$  pound tinned fruit; or  $\frac{1}{2}$  pound fresh fruit (one ration of fruit is allowed with each ration of beans, peas, rice, and other starch foods and canned vegetables issued).  
 2 ounces butter.  
 4 ounces sugar.  
 7 pounds lard for every 100 pounds flour used as bread.

## WEEKLY.

$\frac{1}{2}$  pound cheese.  $\frac{1}{2}$  pound salt.  
 $\frac{1}{2}$  pound macaroni.  $\frac{1}{2}$  pint sirup.  
 $\frac{1}{2}$  pound pepper.  $1\frac{1}{2}$  pound spices.  
 $\frac{1}{2}$  pound pickles.  $\frac{1}{2}$  pound tomatoes (canned).  
 $\frac{1}{2}$  pound mustard.  $\frac{1}{2}$  pint vinegar or oil.

"Yeast, baking powder, and flavoring extracts as required."

NOTE.—"That part of the ration law (sec. 1581, R. S.) which permits substitution by quantities of certain articles for the under issue of articles issued weekly, will be disregarded until further instructions." (S. A. M. 308, May 1, 1907.) Substitutions will be made by value as provided in the act of March 2, 1907. (See par. 366.)

366. Navy ration—Over and under issues.—"The naval appropriation act approved March 2, 1907, provides that 'any article comprised in the navy ration may be issued in excess of the authorized quantity, provided there be an under issue of the same value in some other articles or articles.'" (S. A. M. 308.)

To compute over and under issues (on S. & A. Form 36a), the quantity of each article of the ration issued will be converted from weight or measure into number of rations at the unit weight or measure allowed per ration. The figures thus arrived at will be grouped into components (i. e., breads, meats, vegetables, fruits, beverages, etc., as indicated in par. 367). The difference between the total number of rations of any one component issued and the total number of rations allowed as certified to by the executive officer will be the number of rations of such component overissued or underissued, as the case may be (except fruits and lard, see below).

"The value of each component will be determined by individual supply officers according to the actual cost of the provisions issued. In order to arrive at the value of a component, \* \* \* divide the total number of rations into the total cost of the quantities issued. The value of a component will be carried out to four decimal places." (S. A. M. 3739.)

"There may be an overissue of any ration components provided there is an underissue of equal value of other components." (S. A. M. 3740-41.)

Saving can not be carried forward to a succeeding quarter.

"The following example illustrates the method of arriving at the value of a ration component:

Bread component.	Pounds.	Rations	Value of issues.
Biscuits.....	100	= 100	\$6
Bread, fresh.....	1,000	= 800	30
Flour.....	2,000	= 1,778	80
Total.....		2,678	\$6

2,678 rations divided into \$86—\$0.0321, value of component.  
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"The value of the lard component will be the actual issuing price per pound.  
 "When the quantity of tomatoes expended on the provision return issued to crew and marines exceeds the weekly allowance with macaroni and cheese the excess will be treated as issued as 'canned vegetables' and become part of the under or over issue of the 'vegetable component,' instead of an overissue as 'tomatoes.' In other words, the statement of under and over issue will never show an overissue of tomatoes."

367. Navy ration—Table of components.—"All articles of provisions received by transfer from supply officers at navy yards and stations, and from supply officers afloat, as well as articles received from dealers ashore, either under contract or by open purchase, with the exception of 'miscellaneous' articles [see (b) below] will be regarded as ration equivalents and issued in accordance with the following table" (S. A. M. 3736):

Components.	Rational-allowance.	Components.	Rational-allowance.
Bread:		Vegetables:	
Biscuit.....pound..		Dried—	
Crackers.....do....	1	Beans—	
Soda.....do....		Navy.....gills..	3
Ovst.....do....		Lima.....do....	
Bread, fresh—		Kidney.....do....	
Wheat.....pounds..	1 1/4	Canned—	
Graham.....do....		Beans—	
Rolls.....do....		Lima.....pound..	
Flour.....do....		String.....do....	
Wheat.....do....	1 1/8	Corn.....do....	3/4
Graham.....do....		Peas.....do....	
Buckwheat.....do....		Tomatoes.....do....	
Corn meal.....do....		Pumpkin.....do....	
Meat:		Beets.....do....	
Preserved—		Fresh—	
Tinned—		Turnips.....pounds..	1 3/4
Bacon.....pound..	1	Carrots.....do....	
Corned beef.....do....		Tomatoes.....do....	
Chipped beef.....do....		Beets.....do....	
Codfish and haddock.....do....		Onions, green.....do....	
Salmon.....do....		Squash.....do....	
Sardines.....do....		Pumpkin.....do....	
Sausage (Vienna).....do....		String beans.....do....	
Luncheon meat.....do....		Peas, green, in pod.....do....	
Salt—		Corn, green, sugar, on cob, in husk.....pounds..	
Corned beef, fresh.....pounds..	1 1/4	Spinach.....do....	
Salt pork.....do....		Cauliflower.....do....	
Salt mackerel.....do....		Lettuce.....do....	
Smoked—		Cucumber.....do....	
Bacon, sugar cured and smoked, pounds.....		Celery.....do....	
Ham, sugar cured and smoked, pounds.....		Radishes.....do....	
Shoulder, sugar cured and smoked, pounds.....		Rhubarb.....do....	
Sausage, frankfurters.....do....		Parsnips.....do....	1 3/4
Sausage, bologna.....do....		Eggplant.....do....	
Tongue, beef.....do....		Peppers, green and red.....do....	
Fresh—		Asparagus.....do....	
Beef.....do....	1 3/4	Parsley.....do....	
Mutton.....do....		Potatoes—	
Pork.....do....		Irish.....do....	
Veal.....do....		Sweet.....do....	
Sausage, pork.....do....		Onions.....do....	
Liver, beef.....do....		Cabbage.....do....	
Hamburger steak.....do....		Cereals and starch foods:	
Chicken.....do....		Rice.....pound..	1/2
Powl.....do....		Cornstarch.....do....	
Turkey.....do....		Barley.....do....	
Fish, fresh.....do....		Hominy.....do....	
Eggs.....number..	8	Oats, rolled.....do....	
		Tapioca.....do....	

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Components.	Rational- allowance.	Components.	Rational- allowance.
<b>Fruit:</b>		<b>Beverages:</b>	
<b>Dried—</b>		Coffee.....pound..	1
Apples.....pound..	3/16	Cocoa.....do.....	1
Citron.....do.....		Tea.....do.....	1
Currants.....do.....		<b>Milk:</b>	
Cocoanut, shredded.....do.....		Evaporated.....do.....	1
Peaches.....do.....		Fresh.....quart..	1
Raisins.....do.....	3/8	<b>Extracts, flavoring:</b>	
<b>Canned—</b>		Vanilla.....do.....	(1)
Apples.....do.....		Lemon.....do.....	(1)
Apricots.....do.....		<b>Vinegar and sauces:</b>	
Peaches.....do.....		Vinegar.....pint..	(1)
Pears.....do.....	9/16	Oil, salad.....do.....	(1)
Pineapple.....do.....		Sauce, Worcestershire.....do.....	(1)
Prunes.....do.....		Catsup.....do.....	(1)
<b>Preserved—</b>		Butter.....pound..	(1)
Jams.....do.....		Cheese.....do.....	(1)
Apple butter.....do.....		Baking powder.....do.....	(1)
Mince-meat.....do.....		Baking soda.....do.....	(1)
<b>Fresh—</b>		Hops.....do.....	(1)
Peaches.....do.....	9/16	Lard, 7 pounds to every 100 pounds flour as bread.....do.....	(1)
Pears.....do.....		Oil, cottonseed, as lard substitute in the proportion of 1 gallon to 10 pounds lard.....do.....	(1)
Cherries.....do.....		Macaroni and vermicelli.....pound..	(1)
Grapes.....do.....		Mustard.....do.....	(1)
Berries, all kinds.....do.....		Pepper, black and cayenne.....do.....	(1)
Cranberries.....do.....		Pickles and sauerkraut.....do.....	(1)
Watermelon.....do.....		Salt.....do.....	(1)
Cantaloupe.....do.....		Sirup.....pint..	(1)
Plums.....do.....		Spices, assorted.....pound..	(1)
Grapefruit.....do.....		Sugar.....do.....	(1)
Pineapple.....do.....		Yeast.....do.....	(1)
Apples.....do.....		Tomatoes.....pound..	(1)
Bananas.....do.....			
Lemons.....do.....			
Oranges.....do.....			

1 As needed

2 Daily.

3 Weekly.

"(a) All provisions not mentioned above purchased upon requisitions approved in accordance with article 2241-3 of the Naval Instructions [see par. 332-5] or by the commanding officer in foreign ports, which can properly be classified under any of the ration components, will be taken up and issued as ration equivalents." (S. A. M., 3739.)

"(b) All provisions purchased under authority of a requisition approved in accordance with article 2241-3 of the Naval Instructions which can not be classified under any of the ration components, such as oysters, clams, ice cream, cake, pies, candy, nuts, etc., will be taken up in the provision return and issued as 'miscellaneous' by value only, the issue thereof being regarded as 'over-issues' which must be offset by corresponding value of 'underissues.'" (From Instructions on Provision Return—S. & A. Form 36.)

Split peas will not be used as a part of the Navy ration; white Navy beans will be substituted wherever split peas were formerly used. (S. A. M. 4166.)

#### 368. Additional ration allowances:

**Allowance for night watches.**—As authorized by the Navy ration law (par. 365) each enlisted man of the engineer and dynamo force who stands a night watch between 8 p. m. and 8 a. m. under steam, shall be allowed an extra ration, as follows:

1 ounce coffee or cocoa.

2 ounces sugar.

4 ounces hard bread, or 5 ounces soft bread, or 4½ ounces flour as bread.

4 ounces preserved meat, or 5 ounces salt or smoked meat, or 7 ounces fresh meat.

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These issues will be expended on a separate line of the quarterly provision return, covered by an approved invoice, with a notation as to the number of rations involved.

"The executive officer shall notify the supply officer daily of the number of men in the engineer and dynamo force detailed for night steaming watches, so that extra issues of provisions may be made to them." (N. I. 2618-7.)

"That during the continuance of the present war an extra allowance of one ounce of coffee or cocoa, two ounces of sugar, four ounces of hard bread or its equivalent, and four ounces of preserved meat or its equivalent shall be allowed to enlisted men of the deck force when standing night watches between eight o'clock postmeridian and eight o'clock antemeridian." (Act May 22, 1917.)

#### 369. Substitute rations, issued in lieu of the Navy ration:

1. **Emergency ration.**—The emergency ration is a prepared and ready packed ration calculated to subsist one man one day, consisting of three 1-ounce cakes of chocolate component, three 3-ounce cakes of combined bread and meat component, ½ ounce fine salt, and ¼ gram black pepper. They are packed 10 rations to a box. These rations, when received or transferred, will be invoiced as any other item of provisions, and will be accounted for on the provision return under the head "Emergency ration." Issues of these rations in lieu of other provisions will be made only on the written order of the commanding officer, which must be filed with the return. When so issued they will be accounted for by number as issued to crew and take the place of other components constituting a Navy ration. (S. A. M., 52.)

The bread and meat component may be eaten dry; or stirred into cold water; or, one cake may be boiled 5 minutes or longer in 2 pints of water and resulting soup seasoned to taste; or, one cake may be boiled in ½ pint of water for 5 minutes, making a thick porridge, to be eaten hot or cold; when cold may be sliced and fried, if bacon or other fat is available.

The chocolate component may be eaten dry; or made into liquid by placing the chocolate in a tin cup held in hot water. After melting, pour in slowly ½ pint boiling water to each cake. It may be boiled after mixing.

2. **Hospital ration** (only in naval hospitals).—When enlisted men attached to the ship are subsisted in a naval hospital ashore, their rations on board ship, or commutation, will cease.

"In computing the number of days patients are subsisted in hospital, the day of admission shall be disregarded and the day of discharge shall be included." (N. R. 4521-2.) Notices, numbered serially, will be sent to the vessel by the commanding officer of the hospital, stating the beginning and expiration of subsistence of patients.

3. **Forty-five and fifty cent rations** will be issued only on vessels not carrying supply officers, as provided in paragraph 82.

4. **Army rations for marines on shore.**—(See par. 410.)

370. **Partial rations**, issued as a portion of the Navy ration:

1. **Abandon-ship rations** will consist of 1 pound of hard bread, ½ pound of canned meat (and ½ gallon water). This ration is calculated to subsist one man one day, and the supply officer should store in convenient localities a sufficient stock of bread and meat for three days' rations for the ship's company. In actual abandoning ship, boats will carry as many provisions as possible with safety. (Boat Book, 1908, Art. 20.)

2. **Reserve ration (for landing force).**—The component articles and quantities of the reserve ration are as follows: Bacon, 12 ounces, or canned meat, 16 ounces; hard bread, 16 ounces; coffee, roasted and ground, 1.12 ounces; sugar, 2.4 ounces; salt, 0.16 ounces. (Army Regulations, 1913, par. 1205.) The above ration would be supplied to a landing force when directed to carry provisions in haversacks.

#### 371. Miscellaneous allowances:

1. **Allowance for "undrawn" fowl.**—When fowl is purchased "undrawn" at prices quoted on that basis, as in the case of frozen fowl on Navy contracts, 9/13/17.



payment will be made for gross weight, and subsequently the supply officer will be allowed to enter on the quarterly survey and to expend on the provision return a quantity representing 20 per cent of the gross weight of the actual issues. A notation should be made on the survey showing the nature of the item, together with the actual gross weight of the issues. (S. A. M. 1583.) This allowance does not apply to purchases of "undrawn" fowl at prices quoted for "drawn" fowl; in such cases the deduction of 20 per cent must be made from the bills before payment, as provided in paragraph 335b.

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### Section 23—GENERAL MESS.

381. Mess organization.—"The supply officer of a ship shall have charge of the general mess and of the commissary steward, cooks, bakers, and men detailed for duty in the ship's galley and supply department. He shall be responsible for all mess gear issued to the crew, and for the cleanliness and good condition of the galley, bakery, issuing room, and other places where the men of his division work." (N. I. 2241-1.)

With the exception of men assigned to the chief petty officers' mess, "enlisted men and marines shall be arranged in one general mess, divided into submesses of twenty, as nearly as may be, to each of which shall be assigned one messman. Petty officers shall mess with their own divisions when practicable." (N. I. 2513-2.)

"Messmen shall be detailed from the lower ratings. In no case shall a petty officer be detailed for duty as a messman." (N. I. 2513-3.)

"The executive officer shall have general charge of the messing arrangements, and shall be responsible for the detail, organization, and discipline of the messmen of the general mess, and for the proper service of the food at the mess tables." (N. L. 2513-4.)

The general mess shall receive the Navy ration in kind from the supply department.

"No person employed in the service of the general mess shall be paid ration money or any extra compensation by the supply officer or his assistants, or by subscription from the crew. Individual contributions to the mess are prohibited." (N. I. 2241-2.)

The senior master at arms "shall have charge of the messes of the crew, and is responsible for the maintenance of order and decorum therein." (N. R. 3405-3.)

382. Mess and galley equipment.—The supply officer "shall be responsible for all mess gear issued to the crew." (N. I. 2241-1.)

Mess gear and galley utensils are carried in Naval Supply Account and are issuable as a charge against the quarterly allotment under Title C for mess outfits and galley utensils. (See par. 305, mess outfits.) Mess gear may be transferred to the ship's store for sale to enlisted men for replacement of articles damaged or destroyed by them.

When permanent fittings, Title A, are required or need overhauling or replacement the supply officer should request the same by letter addressed to the commanding officer. (See par. 122.)

The first lieutenant "shall make frequent inspections of all mess gear and stores of the crew, and of all mess tables, cooking utensils, galleys, chests, and lockers." (N. R. 2302-4.)

383. Diet and bills of fare.—"In localities where night soil is commonly used for fertilizing purposes none of the vegetables ordinarily eaten uncooked shall be permitted on board; and in infected ports no fresh milk, bottled waters, or fruits shall be allowed." (N. I. 2618-2.)

Bills of fare should be prepared by the commissary steward and approved by the supply officer. Bills of fare should be so arranged as to give all the variety consistent with moderate cost and with the economical usage of the ration components.

For "Bill of fare—card system" as in operation on board the U. S. S. *Scorpion*, see S. A. M., 4130.

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**384. Galley.**—A competent ship's cook and a baker should be detailed to have direct charge of the galley and bake shop, respectively. On first-class ships an experienced cook should be detailed as butcher, who should have charge of the stowage and cutting of fresh meats.

"Commissary stewards, cooks, and bakers shall be excused from all drills other than 'clear ship for action,' 'general quarters,' 'fire quarters,' 'abandon ship,' and 'target practice.'" (N. I. 2605-4.)

"At all times when food is being prepared at the galley or oven for use, excepting in cases of actual emergency, a sufficient number of cooks and bakers shall be left in charge." (N. I. 2605-5.)

The supply officer "shall be responsible for \* \* \* the cleanliness and good condition of the galley, bakery, issuing room, and other places where the men of his division work." (N. I. 2241-1.) Cooks and bakers shall be required to keep their persons and all appliances and utensils clean and neat. Care and promptness in cleaning and putting in order the galley and all appliances and utensils should be required. Ranges and ovens should be kept in good repair and flues frequently cleaned out.

Clothes should not be washed or stowed in the galley, bake shop, or bread room.

"All fires used for cooking shall be extinguished at tattoo, unless specially authorized by the commanding officer to be continued longer for some specific purpose. When the weather is very warm, they shall be extinguished as early as practicable, if by so doing the comfort of the crew is increased." (N. I. 2607-1.)

**385. Preparation of food.**—Care must be exercised that meals are not prepared sooner than is necessary.

"The medical officer shall report to the commanding officer any want of care or cleanliness or any neglect in the preparation of food for the crew, which may be injurious to health." (N. I. 2111.)

(a) *Meat cutting.*—(See par. 357.) The parts of a carcass of beef should be selected in the following order, when quality alone is considered:

Order.	Roasts.	Steaks.	Boiled.	Corned.
1	Prime rib.	Loin.	Shoulder.	Brisket.
2	Loin.	Round.	Brisket.	Plate.
3	Round.	Prime rib.	Plate.	Flank.
4	Rump.	Rump.	Flank.	Rump.
5	Chuck.	Clod.	Shank.	Shoulder.
6	Shoulder (or clod).	Chuck.	Neck.	
7	Brisket.	Shoulder.		

For stews, all parts of the carcass; but for economy, preferably the same as noted for boiled beef. For soups, all bones, broken or sawed, and the particles of meat clinging thereto. For hamburger steak and potpies, meat from all parts of the carcass may be used, though the quality will depend on the tenderness or toughness of the parts used. (Par. 182, Manual for Army Cooks, 1910.)

(b) *Bread making.*—The temperature of the bakery during the process of bread making should be about 80° F., and this temperature should be maintained as nearly as possible until the last run of dough is in the oven. In the Tropics it will be found difficult, many times, to keep the temperature as low as 80° F. The effects, however, of higher temperature on the dough may be overcome to a great extent by using colder water in setting the dough, by using a lesser quantity of water, thereby making a stiffer dough, or by using a greater quantity of salt, which, when used in quantities greater than 1.4 per cent. retards the fermentation. The proof box, while the dough is proving, should be kept at a constant temperature of about 90° F. As all ship's proof boxes have steam con-

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nections, there should be no difficulty in maintaining a temperature of 90° F. when the ship is outside the Tropics, if care is taken. In the Tropics it will be found more difficult to keep the temperature of the box as low as 90° F. at all times, but this may be obviated by having the proof boxes properly insulated or by keeping a pan or two of cold water on the top shelf of the proof box. (Report of Supply Officer, U. S. S. *New Jersey*, May 14, 1912.)

"Yeast should not be subjected to sudden changes of temperature, as such changes kill the cell life of the yeast. After being taken out of cold storage the yeast should be allowed to acquire a higher temperature very gradually before being mixed into dough." (S. A. M., 4165.)

**386. Serving of food.**—A strict routine should be established for the serving of food, and messmen should be required to present themselves promptly at the times designated for the serving of the various portions of the meal. Hot portions should be served as close to the meal hour as practicable. A ration should be delivered to the officer of the deck for inspection.

"The commanding officer shall establish hours for messing, having a due regard for the duties of the ship and the health of the crew. The crew shall not be disturbed during meal hours when it can be avoided. The practice of conducting visitors through the messing spaces of the men during meal hours should be discouraged. Meals shall not be served to men going on watch before the regular meal hours; such men shall get their meals at the regular time and shall relieve one-half hour after meals are served." (N. I. 2618-4.)

"The executive officer shall notify the supply officer of any changes in the number of men in the various submesses, in order that the food may be properly apportioned at the galley." (N. I. 2618-6.)

"When possible a junior officer and one or more petty officers shall be present when meals are served out at the galley; they shall report if there is any cause for complaint as to the quantity and quality of the food." (N. I. 2618-3.)

For the "Cafeteria system of serving food to the general mess," as in operation on board the U. S. S. *New York*, see S. A. M., 3946; 4123. For report on the "Combined food-serving pans and carriers for general mess," in operation on board the U. S. S. *Michigan*, see S. A. M., 4127.

"The system of food carriers adopted on the 'Michigan' is approved for installation as far as practicable on all ships where the cafeteria system has not been installed. Vessels of the newer types, however, are well adapted for the cafeteria system, and on these vessels the decision as to which system shall be installed will rest with the commanding officer." 1

"In view of the foregoing recommendation [i. e., letter C. in C. of Atlantic Fleet], it is desired that food carriers be obtained on requisition when it becomes necessary to renew the stock of platters, bowls, etc., which these food carriers are intended to replace.

"All requisitions for food carriers will be submitted to S. & A. for approval." (S. A. M., 4263.)

**387. Complaints by crew.**—"If any of the crew object to the quality of the provisions issued to them, the supply officer shall at once request a survey. If, in the judgment of the surveying officer, the provisions are of proper quality, they shall be issued, notwithstanding objections, unless the commanding officer shall direct otherwise. If, however, the provisions are not approved, others of a better quality shall, if on board, be at once issued in their stead." (N. I. 4543.)

**388. Disposition of garbage.**—"In confined ports, where garbage would constitute a menace to the health or a nuisance to people in the vicinity, it shall not be thrown overboard, but shall be burned on board ship or otherwise disposed of in some suitable manner." (N. I. 2632-2.)

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## Section 24.—LANDING FORCE.

NOTE.—Reference "L. F." denotes The Landing Force, U. S. Navy, 1916; reference "M. A. C." denotes Manual for Army Cooks, 1910.

391. The supply officer as commissary of landing force.—The supply officer of a ship may be assigned to the staff of the fleet or division landing force as brigade commissary or regimental commissary, as the case may be, or to the ship's landing force as battalion commissary.

392. Duties on regimental (or brigade) staff.—"The regimental commander shall assign to the regimental staff officers such duties not specified in these regulations as may be necessary. They shall be held responsible for the efficiency of their various branches, and shall from time to time make such suggestions and recommendations to the regimental commander relative to the same as the exigencies of the case may demand. It shall be the duty of staff officers to study the situation in every case and take the initiative in preparing for and anticipating demands and emergencies in their departments. They shall act upon their own responsibility when necessary to do so, reporting their action to the regimental commander for his approval. They shall submit plans beforehand whenever practicable. They shall keep records and notes of all events and matters of importance in connection with their duties." (L. F. p. 9.)

"The same duties apply to the brigade commander and staff. The brigade staff may be reduced under some circumstances, in view of the duties assigned to the regimental staff. Or the brigade staff may perform some or all of the duties herein prescribed, and the different regimental staffs may be reduced." (L. F. p. 9.)

"The regimental commissary shall perform the duties of purchasing and disbursing officer, and shall advise the regimental commander regarding the organization of the commissariat, the necessary facilities for its transportation, and the details of subsistence. He shall inspect the messmen of the several battalions whenever they are massed by direction of the regimental commander." (L. F. p. 10.)

393. Duties on battalion staff.—"The duties of battalion staff officers are similar to those of the regimental staff. They shall be held responsible for the efficiency of their several branches, and shall make such suggestions and recommendations to the battalion commander and keep such records as the exigencies of the service may demand. They shall take the initiative in providing for all details to meet the emergencies of the service." (L. F. p. 11.)

The battalion commissary "shall organize the battalion commissariat, under the direction of the battalion commander, following as far as practicable the system that obtains on board ship. In brigade he will cooperate with and assist the brigade commissary. In the case of a battalion acting alone, the commissary will obtain transportation, provide quarters and camp equipage as directed by the battalion commander, and be responsible for all the details of subsistence. He will take the initiative in making preparations and recommendations regarding his department." (L. F. p. 12.)

394. The battalion commissariat "will be organized by the commissary under the direction of the battalion commander." (L. F. p. 15.)

395. Messmen and officers' servants.—"One messman will be detailed as cook for each section landed, and he will take charge of and be responsible for the mess outfit of his section. One servant will be detailed for the three off-

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cers of each company or platoon (artillery), one for the battalion staff, and one for the battalion commander. One cook will be detailed for the battalion commander and his staff, and one for the company officers of each battalion. The necessary number of servants will be detailed for the regimental commander and his staff. The officers will furnish their own mess outfit." (L. F. p. 15.)

**396. Utensils.**—"Boat stoves will be carried, if practicable. They are not indispensable, however, as fireplaces can be built with ease. Kettles of different sizes are specially useful. Frying pans and broilers are very necessary. When the force is to remain near the ship, or whenever transportation is available, an ample supply of utensils should be carried. Circumstances must govern in each case. If practicable, each man may be supplied with a small frying pan which is furnished with some field outfits. This serves to make the men independent when on detached service in small numbers. The following articles should be provided by the messmen of each company: Corkscrew, soap, buckets, butchers' tools, lantern, hatchet, candles, towels, ax, tin openers, canvas clothes bags. A liberal supply of matches should be carried. They should be stowed in tight tin boxes kept free from moisture and should be expended economically." (L. F. p. 16.)

**397. Provisions from ship:**

**1. In bulk.**—"The quantity and kind of provisions will depend upon the nature and length of service, distance from the base, and upon the probable supplies obtainable in the field. A part or all of the Navy ration may be used. The following limited table of rations is suggested as suitable for brief tours of duty on shore:

Article.	Per 100 rations.	Article.	Per 100 rations.
Bread (hard or soft).....pounds..	100	Sugar (granulated).....pounds..	15
Corned beef (canned).....do.....	75	Tomatoes (canned).....do.....	100
Baked beans (canned).....do.....	45	Salt (table).....do.....	2
Coffee (roasted and ground).....do.....	8	Pepper (black).....ounces..	4

(L. F. p. 15)

**2. Emergency rations** (par. 369-1) may be issued, if desired, for two days' service. (L. F. p. 15.)

**3. Haversack rations.**—"If the landing force is directed to carry provisions in the haversacks for short expeditions, not over two days' duration, the following two days' supply may be furnished: 2 pounds hard bread, 2 pounds tinned corned beef, and (in bags) 8 ounces sugar and 4 ounces coffee.

**398. Provisions obtainable ashore.**—"Necessary purchases of provisions on shore may be made by the supply officer, with the approval of the senior officer present, under such regulations as may be laid down. If there are no facilities for making payments, receipts should be given for articles purchased, and the vendor should be informed as to method of payment.

**399. Camp kitchens.**—"The kitchens of the men are in line on the flank nearest the company officers. \* \* \* The kitchens of the officers are in rear of their tents." (L. F. p. 89.)

**400. Water.**—"On going into camp a guard should be placed over the water supply and places designated for obtaining the drinking and cooking water, watering animals, bathing, and washing clothing. The first should be farthest up the source of supply and the others in the order named. If the stream be small, it is best to construct reservoirs by building small dams across it. If the supply be from small springs, each may be dug out, lined with a gabion or barrel with both heads removed, and the space between the lining and the earth

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filled with puddled clay. The same method may frequently be used near swamps, streams, or lakes. In all cases the clay should be carried into a curb to keep out the surface drainage. Water that is not known to be pure should be thoroughly boiled, then cooled and aerated before drinking. Impurities in suspension may be removed by an extemporized filter. A small hole in the bottom of a barrel, a can, or similar vessel, is stopped with a piece of sponge or other material, allowing the free passage of water. A layer of clean, coarse sand, 3 or 4 inches thick, is then placed in the bottom, followed by a similar layer of pounded charcoal; then another of sand, followed by one of gravel, both of which should be washed clean before being placed in the filter." (L. F., p. 91.)

"The messmen of each company should supply the men with boiled water for their canteens. Special kettles, very carefully cleaned, should be used for boiling water. The boiled water may be poured into canvas bags and hung in the open air to cool, and all available buckets should be filled. Canteens should always be filled in the morning, and before a march. Distilled or boiled water only will be used for drinking purposes, except when authorized by the commanding officer. It is most important to impress upon the men the necessity for this regulation. Two quarts per day is short allowance for cooking and drinking. A gallon per day is a reasonable allowance, and when there is a plentiful supply the men should be allowed 4 gallons per day for drinking, cooking, and washing." (L. F., p. 16.)

**401. Kitchen fires.**—"Camp kettles can be hung on a support consisting of a small green pole lying in the crotches of two upright posts of the same character. A narrow trench for the fire, about 1 foot deep, dug under the pole, not only protects the fire from the wind but saves fuel. A still greater economy of fuel can be effected by digging a similar trench in the direction of the wind and slightly narrower than the diameter of the kettles. The kettles are then placed on the trench and the space between the kettles filled in with stones, clay, etc., leaving the flue running beneath the kettles. The draft may be improved by building a chimney of stones, clay, etc., at the leeward end of the flue. Four such trenches radiating from a common, central chimney will give one flue for use, whatever may be the direction of the wind. A slight slope of the flue, from the chimney down, provides for drainage and improves the draft." (L. F., p. 92.)

**402. Camp ovens.**—"The lack of portable ovens can be met by ovens constructed of stone and covered with earth to better retain the heat. If no stone is available an empty barrel with one head out is laid on its side, covered with wet clay to a depth of 6 or more inches and then a layer of dry earth equally thick. A flue is constructed with the clay above the closed end of the barrel, which is then burned out with a hot fire. This leaves a baked-clay covering for the oven. A recess can be similarly constructed with boards or even brushwood, supported on a horizontal pole resting on upright posts, covered and burned out as in the case of the barrel. When clay banks are available an oven may be excavated therein and used at once. To bake in such ovens, first heat and then close flues and end." (L. F., p. 92.)

**403. Ice box.**—"To provide a simple ice box for the field that will be thoroughly satisfactory, sink a packing box of suitable size into the ground and prepare a close-fitting cover in two parts, for convenience in handling. It is well to surround the box with heavy paper or with packed straw or grass to prevent dirt from falling in through the cracks. To provide drainage, bore several holes in the bottom of the box, and, if practicable, put a quantity of stone or gravel in the bottom of the pit before installing the box. If facilities are at hand, provide a double box, filling the space between the two boxes with sawdust, gunnysacks, leaves, grass, hay, etc. It will be more cleanly, and, on account of the double top, the ice will last longer." (M. A. C. 1910, p. 136.)

**404. Kitchen pits.**—"Pits should be dug at once for the purely liquid refuse from the kitchens. They should be located in the vicinity of the kitchen, and

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should be covered with boards or other material to exclude flies. If boards are not to be had, brushwood, straw, grass, or something of the sort, supported by saplings laid crosswise, will answer. If possible, the openings for the slops should be guarded with wire mesh and covered with boards. The pits should be treated with kerosene from time to time and should be filled in before marching. Unless the pits are guarded, flies will breed in them and will swarm about the kitchen and camp. The solid kitchen refuse should be burned daily. In temporary camps the kitchen fire may be used for the purpose. In more permanent camps the solid refuse should be removed to a designated place and there destroyed by fire." (L. F. p. 87.)

405. Incinerator.—Dig two trenches 10 feet long and 10 or 12 inches wide, bisecting each other. At the point of bisection have the trenches from 15 to 18 inches deep, gradually shallowing up from this point to their several origins. Over the place of bisection place four boards to support an ordinary sugar or flour barrel. Around the barrel pile sods of earth up to the top of the barrel. Pack tightly. Make a fire in the trench under the barrel, which, upon being burned out, leaves a hard cone. According to the direction of the wind, leave one trench open and plug the other three openings near the cone with boards, turf, or loose soil. This gives a draft of air through the open trench and up through the cone, which acts as a flue. If the soil is full of clay, the cone is easily made; if not, it can be done by using sods. All the garbage of a company kitchen in the field can be easily disposed of by this means. At the end of each day the ashes and tins should be raked out of the fireplace and a fresh fire started in the morning. The fire is kept up by dropping fuel material down the cone, and garbage is fed to it in the same manner. (M. A. C. 1910, p. 138.)

406. Camp working parties will be assigned by company commanders. The sink party, water party, ration party, and wood party will each consist of two men or more per company under a petty officer. (L. F. p. 93.)

407. Preparation and issue of food.—So far as supplies and facilities are available food will be prepared and issued on the basis of the Navy ration.

"*Field bread* is a term applied to a type of fresh bread with thick crust, made to withstand long transportation, and to keep for a period of ten days to two weeks or longer, depending on weather conditions." (For recipes, see S. A. M. 1932.)

"*Fruits* which are ripe and sound and which are peeled or cooked before eating may not be objectionable; but all fruit must be inspected and passed by the surgeon before being issued or eaten. Lime and lemon juice may be used freely." (L. F. p. 16.)

*Cold tea or coffee.*—"When authorized, the men may fill their canteens with cold tea or coffee." (L. F. p. 17.)

408. Ration accounting.—Under ordinary circumstances landing force rations will be accounted for in the regular way as a part of the ship's general mess. All enlisted men will ordinarily receive the ration in kind, and corresponding commuted rations aboard ship for chief petty officers and servants will cease. Officers entitled to rations (par. 841-12) may receive them in kind. Officers not so entitled may receive them in kind, in which event the cost of the ration as shown by actual issues to crew and marines will be charged against their pay accounts. (Comp. Dec. Feb. 18, 1910.)

When officers subsist themselves and servants their messes will be arranged on the basis of officers' messes aboard ship.

When operating for an extended period at a distance from the ship it will be necessary to establish a separate accounting for the rations of the landing force on the basis of a separate general mess issuing Navy ration, or in such manner as may, in regiment or brigade, be directed.

409. Rations—Cooperating with land troops.—"Officers and men of the Navy or Marine Corps under orders to act on shore in cooperation with the land troops, will be rationed, upon requisition of the commanding officer, by the Subsistence Department of the Army." (N. R. 4524.)

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410. Army rations for marines.—"No law shall be construed to entitle enlisted men on shore duty to any rations, or commutation thereof, other than such as are now or may hereafter be allowed to enlisted men of the Army: *Provided, however,* That when it is impracticable or the expense is found greater to supply marines serving on shore duty in the island possessions and on foreign stations with the Army ration, such marines may be allowed the Navy ration or commutation therefor." (Marine Corps appropriation acts.) This provision has not been construed as applying to marine detachments of vessels landed for temporary duty in the United States. Marine detachments, as part of the ship's complement, have in such cases been subsisted on the Navy ration from the appropriation "Provisions, Navy."

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## Section 25.—PROVISION ACCOUNTS AND RETURNS.

NOTE.—General instructions, see par. 951 et seq.; monthly ration voucher, see par. 679; ships not carrying officers, see par. 82.

421. **Stock book.**—A stock book of provisions should be maintained to show at all times the quantities of provisions on hand and their location.

422. **"Statement of issues to general mess and cost of ration daily"** (S. & A. Form 26a) will be maintained and issues shall be posted therein daily.

423. **Daily and monthly ration memoranda** (Forms 27a and 27) will be prepared by the executive officer as provided in paragraph 364. The original of Form No. 27 for each month of the quarter will be forwarded with the provision return, and a recapitulation of the three will be entered on the return.

424. **Sales and transfers outside the naval service** will be expended by invoice on the provision return and otherwise accounted for as provided in paragraph 225 et seq. and paragraph 229 et seq.

425. **Provision return and vouchers** (S. & A. Form 36).—Supply officers of ships shall render to the Bureau of Supplies and Accounts each quarter a "Quarterly return of provisions."

These returns must be accompanied by all vouchers for receipts and expenditures entered therein, excepting only the expenditures to the crew and marines. (Listed on S. & A. Form 147.)

The quarterly provision return will be prepared according to the directions printed thereon. The return will be packed and forwarded as provided in paragraphs 958-959.

The following vouchers and data are required:

(a) **Public bill copies** (S. & A. Form 51a) will be submitted to cover receipts by purchase.

(b) **Invoices** (S. & A. Form 71).—Invoices supporting expenditures must be "originals" (i. e., not carbons) with all signatures in the handwriting of the officers required to sign them. For expenditures involving the adjustment of appropriations a duplicate copy of the invoice shall be attached to the original. (S. A. M. 1516.)

(c) **Statement of over and under issues** (S. & A. Form 239) will be prepared as provided in paragraph 366, covering the provisions "issued to crew and marines" for the quarter.

(d) **Extra rations for night steaming watches**, issued as provided in paragraph 368, will be expended quarterly on a separate line of the return, covered by unpriced invoices of quantities. (S. & A. Form 71.) The number of rations issued must be noted on the invoice approved by the commanding officer.

(e) **Orders to ration enlisted supernumeraries.**—Rations for enlisted supernumeraries issued in kind will be covered by the ration memoranda (pars. 364 and 423). For marines other than the marine guard of the ship an additional order signed by the commanding officer is required, which should include the names and rank, the ship or station from which received and, when transferred, the ship or station to which transferred. Such orders should be in triplicate; one copy will be forwarded to the Bureau of Supplies and Accounts with the quarterly provision return, one copy furnished to the supply officer of the ship or station where the men's pay accounts are carried, and one copy retained by the supply officer. (S. A. M. 2327.)

(f) **Supernumeraries not entitled to pay.**—Issues made to destitute American seamen received on board "shall be upon the written order of the commanding

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officer, which, with the invoices of articles issued, shall be sent to the Bureau of Supplies and Accounts, and separate entries made on the quarterly provision return for the adjustment of appropriations. The name of the vessel to which the men belong, and, if taken on board at the request of a United States consul, the name and station of the latter shall be stated in the order and in the invoice." (N. I. 4555.)

(g) *Sales of provisions to messes* (S. & A. Form 29) (see part 357) will be prepared monthly and submitted with the return, complete in all respects. Three lines on the quarterly return will be used for sales to messes, corresponding to the three monthly forms submitted. When total sales do not agree with amount taken up on account current, explanation shall be made by memorandum on last page of the return.

(h) *Survey reports* must be forwarded with the return to substantiate expenditures of unfit provisions.

(i) *Monthly ration memorandum* (S. & A. Form 27).—A copy of each of the three monthly ration memoranda prepared as provided in paragraph 364 will be furnished with the quarterly return, and a recapitulation of the three will be entered on the last page of the return.

(j) *Flour issued as bread*.—Notation should be made on the return as to the number of pounds thus issued. (S. A. M. 240.)

(k) *The unit price used for articles issued* to the general mess, extra issues to the engineer and dynamo force, and balance transferred to the succeeding quarter will be found as follows: Deduct the total quantity and value of all expenditures by voucher of an article from the total quantity and value of the receipts of the article (including the balance brought forward) and divide the remaining value by the remaining quantity. (S. & A. Form 36, "Instructions," par. 6.)

(l) *The unit price used for articles expended by voucher* must be the average price of the quantity of the article on hand at the time of the expenditure. (Par. 5, "Instructions, Provision Return.")

(m) *Certificate of inventory* must be entered in the return, as follows:  
"I certify that the quantities stated herein as on hand have been verified by inventory taken under my personal supervision."

(n) *Issues to officers*.—Commanding officer's order authorizing issues made to officers not entitled to rations (par. 363) must be submitted with the quarterly return, together with a certificate by the supply officer that the value of the issues has been checked on the roll.

426. *Specimen provision return*.—A specimen provision return (S. & A. Form 36), with substantiating abstracts, supporting vouchers, etc., is reproduced in the following pages for the guidance of supply officers in the preparation of returns. In order not to make the specimen return too bulky only one copy of each class of receipt or expenditure voucher has been reproduced.

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S. and A. Form No. 36.

— SPECIMEN —

## QUARTERLY RETURN OF PROVISIONS

(VESSELS CARRYING SUPPLY OFFICERS)

U. S. S. BLANK

From April 1, 1918, to June 30, 1918

John Doe

Lieut. Pay Corps, U. S. Navy.

THIS RETURN WILL BE PREPARED ON THE TYPEWRITER

1

	BREAD.					
	BISCUIT AND CRACKERS.			FLOUR.		
	POUNDS.	VALUE. Dolls. Cts.		POUNDS.	VALUE. Dolls. Cts.	
Balance from previous quarter.....	500 834	55 08 112 58		200 413 25 5700 108 75 20600	14 55 355 53 1190 00	
<p><i>Note: Enter all receipt vouchers in the return, using a separate line for each, invoice or public bill.</i></p> <p style="text-align: center;">RECEIPTS. (Write nothing in this space.)</p> <p><i>Note: Vessels with complements of 1000 men or more will carry the unit price to six or more decimal places when necessary to balance the total value of the expenditures of an article (including the balance brought forward) with the total value of the receipts (including the balance carried forward). Vessels with complements of less than 1000 men will not carry the unit price to more than four decimal places, disposing of the small amount necessary to balance the total value of the expenditures with the total value of the receipts by adding the same to the balance to next quarter. If no balance,</i></p>						
TOTAL.....	1334	187 68	7200	522 00	36690	2160 08
UNIT PRICE.....		.1254		.0725		.0579
Issued to general mess.....	380	47 85	7200	522 00	21236	1329 56
Issued to engineer and dynamo force.....					2186	126 57
Issued to deck force.....	40	5 40			1302	110 13
					1252	81 12
					1232	86 24
					982	68 74
					* 3000	173 70
<p><i>Note: Enter all expenditure vouchers in the return, using a separate line for each, the same as for receipt vouchers.</i></p> <p style="text-align: center;">EXPENDITURES. (Write nothing in this space.)</p> <p><i>* This quantity and value represent the quantity and value of "flood" included in the issue to the general mess, but issued as "vegetables".</i></p>						
Balance to next quarter.....	914	114 83			7800	457 72
TOTAL.....	1334	187 68	7200	522 00	36690	2160 08

*add to value of issues to the general mess. See example below, also on page 2, column 3:*

*Flour etc.*

36690	2160 08
3466	226 10
33224	1923 9800
1667 20	10579
2627 78	
232 668	
302120	
299016	
3104	To be added to balance to next quarter.
7900 46	
0579	
71100	
7260	
39000	
4674100	
31	
46772	



[illegible]

VEGETABLES												RICE AND STARCH FOODS			
Pears.			Carrots.			Tomatoes-Carrots.			Pears.			Rice and Starch Foods.			
Gallons.	Value.		Pounds.	Value.		Pounds.	Value.		Pounds.	Value.		Pounds.	Value.		
	Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.	
950	999	56	1407	100	98	1938	150	01	900	94	--	2898	186	17	
312 1/2	2310	--	1899	184	30	3034	208	66	3000	83	55	4414 1/2	2327	54	
562 1/2	2537	50	1980	174	54	3024	211	68	6850	345	50	2897 1/2	2195	87	
									38075	946	80				
									500	50	--				
									790	65	25				
									8200	182	50				
									600	42	50				
									1900	60	40				
									125	11	25				
									1392	46	44				
									3100	146	65				
									10000	346	41				
Note: 8 lbs beans equal 1 gallon															
Note: When vegetable bags are divorced separately, the cost will be included in the total cost of fresh vegetables. If bags are to be returned and cost is received, they will be taken up on the return under separate columns and before the return received.															
1825	1847	06	5286	439	12	7986	570	35	75332	2423	25	10210	709	50	
	1.013			.0635			.0715			.0329			.0696		
812	822	58	2898	242	87	4774	341	34	58436	1932	54	4262	296	64	
12 1/2	11	--	329	35	80	150	10	50	2340	50	50	103	7	2	
			513	41	04	244	17	08	2342	59	49	300	19	--	
			309	24	72	294	20	58	2314	.57	08				
1000 1/2	1013	50	1248	104	79	2524	180	25	10,000	1932	64	5545	386	34	
1825	1847	06	5286	439	12	7986	570	35	75,332	2423	25	10210	709	50	

FRUIT.												COCOA.		
DRIES.			CANNED.			PRESERVED.			FRESH.					
FORMS.		VALUE.	FORMS.		VALUE.	FORMS.		VALUE.	FORMS.		VALUE.	FORMS.		VALUE.
Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.	
1316	158	26	1467	129	44	818	110	83	1500	98	48	120	24	20
700	69	--	1872	164	16	1385	189	66	5150	341	90			
			1998	179	84	1475	196	25	346	22	18			
			3402	288	11				1200	44	24			
									1650	124	05			
									500	65	--			
									713	90	80			
									1100	65	73			
									400	27	24			
									230	20	90			
2010	227	26	8739	759	35	3678	496	73	12178	900	23	120	24	20
	.113			.0667			.125			.0716			2016	
-1070	121	02	4411	379	79	2291	309	29	10719	789	13			
			266	22	11				385	23	85			
			801	47	34				790	49	42			
			-464	43	11				344	36	52			
240	106	24	3087	267	00	1387	167	14				120	24	20
2010	227	26	8739	759	35	3678	496	73	12178	900	23	120	24	20

[illegible]

401

1000

VEGETABLE AND SUGAR			EXTRACTS, FLAVORING			BAKING POWDER AND BAKING SODA			TRAPP.			EMERGENCY RATIONS		
QUANTITY	VALUE		QUANTITY	VALUE		QUANTITY	VALUE		QUANTITY	VALUE		QUANTITY	VALUE	
	Packs	Cts.		Packs	Cts.		Packs	Cts.		Packs	Cts.		Packs	Cts.
250	273	58	- - - - -	- - - - -	- - - - -	385	25	73	- - - - -	- - - - -	- - - - -	1450	507	50
-146 1/2	152	32							100	16				
-- 195	282	68							100	16				
591 1/2	2688	58				285	25	73	200	32	--	1450	507	50
	1,288						0302			16				
453 1/2	588	10				100	9	02	200	32	--			
35	19	46												
43	14	52												
10	1	70												
50	64	84				185	16	71				1450	507	50
591 1/2	688	55				285	25	73	200	32	--	1450	507	50

HOPS			BAGS						MISCELLANEOUS BY VALUE ONLY.		
VALUE.			VALUE.			VALUE.					
Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.		Dolls.	Cts.	
150	33	--							- - - - -		
									245	50	
									6	--	
									56	--	
									46	86	
											(Write nothing in this space.)
											(c) Total value of balances brought forward and receipts.
150	33	--							354	36	(d) 36,428.04
	22	--									
50	11	--							349	17	
									5	25	
											(Write nothing in this space.)
											(b) Total value of expenditures and balances carried forward.
100	22	--									
150	33	--							354	36	(d) 36,428.04





## INSTRUCTIONS.

1. This form will be used for general messes afloat and ashore, in reporting the receipts, expenditures, and balance on hand of provisions to the Bureau of Supplies and Accounts (See Articles 4558 and 4922, Naval Instructions).
2. It will be accompanied by abstracts of receipts and expenditures (S. and A. Form 147), statement of over and under issues (S. and A. Form 236), monthly ration memorandums (N. S. A. 27), together with vouchers to substantiate all receipts and expenditures except issues to the general mess and balances.
3. Vouchers for expenditures will be the originals except when the same may have been previously forwarded, in which case a copy will be furnished.
4. The quantity and value of each article received and expended by voucher will be entered separately under the head of the respective article, except where several kinds are combined under the same head. The first entry in every case to be made immediately below the spaces indicated for "balance from previous quarter" or "issued to engineer and dynamo force" and the succeeding entries immediately following, allowing no space between entries.
5. The unit price used for articles expended by voucher will be the average price of the quantity of the article on hand at the time of the expenditure.
6. The unit price used for articles issued to the general mess, extra issues to the engineer and dynamo force, and balance transferred to the succeeding quarter will be found as follows: Deduct the total quantity and value of all expenditures by voucher of an article from the total quantity and value of the receipts of the article (including the balance brought forward) and divide the remaining value by the remaining quantity, carrying the quotient to the number of decimal places required to balance the total value of the expenditure side with the total value of the receipt side.
7. The issues to the general mess will include all rations furnished to persons subsisted in that mess.
8. To substantiate the rations furnished to supernumeraries (except to enlisted men attached to a receiving ship), an order of the commanding officer with a list of the names, the ship or place from which received, the ship or place to which transferred, and dates (inclusive) rationed, will be furnished. On these lists the supply officer will certify as to the total number of rations issued and the average cost of the ration for the period furnished.
9. The letters "E S" will be entered opposite the number of rations in the column "supernumeraries navy" on the monthly ration memorandums (S. and A. Form 27) rendered by ships subsisting the enlisted men of a receiving ship.

S. and A. Form 36.  
(Oct. 26, 1917)

## STATEMENT OF OVER AND UNDER ISSUES.

U. S. S. PLANT

From April 1, 1918, to June 30, 1918

John Doe

Lieut. Pay Corps, U. S. N.

This form to be prepared on the typewriter and forwarded to S. and A. with the Provision Return (S. and A. Form 36).

## STATEMENT OF OVER

Total Daily Rations allowed 44195

Total Weekly Rations allowed 6314

BREAD.			
Articles.	Quantity.	Allowance.	Rations.
Biscuit	380	lb. 1 lb.	380
Fresh	7300	lb. 1 lb.	5790
Flour	18236	lb. 1 lb.	18210
Total			22350

Total daily rations allowed 44195

Number of rations (under) issued 31845

## MEAT, FISH, AND EGGS.

Preserved	6554	lb. 1 lb.	6554
Salt	500	lb. 1 lb.	400
Smoked	4679	lb. 1 lb.	3743
Fresh	35337	lb. 1 lb.	14473
Eggs	47352	No. 8.	5919

Total 31089

Total daily rations allowed 44195

Number of rations (under) issued 13106

## VEGETABLES.

Dried	812	gall. 1/2 gall.	8831
Canned	2898	lb. 1 lb.	3581
Flour	3000	lb. 1 lb.	4000
Canned tomatoes (as vegetables)	3195 1/2	lb. 1 lb.	4261
Rice, C. and S. food.	4262	lb. 1 lb.	8524
Fresh	55436	lb. 1 lb.	33392

Total 82699

Total daily rations allowed 44195

Number of rations (under) issued 15504

Articles.	Quantity.	Allowance.	Rations.	Under	Over.
Butter	5303	lb. 1 lb. daily	42424	1771	
Cheese	212 3/8	lb. weekly	878	5198	
Lard	199	lb. 1 lb. weekly	199	1077 1/2	
Macaroni	550	lb. 1 lb. weekly	2200	4114	
Mustard	14	lb. 1 lb. weekly	445	7866	
Pepper	54	lb. 1 lb. weekly	1728	4586	
Pickles	570	lb. 1 lb. weekly	2380	4034	
Salt	2740	lb. 1 lb. weekly	10980	4846	
Sirup		gall. 1 pt. weekly			
Spices	87	lb. 1 lb. weekly	11138	4823	
Sugar	14489	lb. 1 lb. daily	57356	13761	
Tomatoes (canned)	1578 1/2	lb. 1 lb. weekly	6314		
Vinegar and sauce	453 1/2	gal. 1 pint weekly	7268	942	

\* Indicate in pounds.

Note: To ascertain the quantity of lard allowed, multiply the number of pounds of flour issued as bread by seven over three. And the viz: 18236 x .07 = 1276.72

## AND UNDER ISSUES.

ARTICLES	UNDERISSUED			OVERISSUED		
	No. RATIONS	UNIT VALUE*	VALUE	No. RATIONS	UNIT VALUE*	VALUE
Biscuit						
Fresh	31845	.0727	1588 13			
Flour as bread						
Preserved						
Salt						
Smoked	13106	.3295	4318 42			
Fresh						
Eggs						
Dried						
Canned						
Canned tomatoes				18504	.0588	1088 04
Rice, C. and S. Food.						
Fresh						
Dried						
Canned				13328	.0375	499 80
Preserved						
Fresh						
Cocoa						
Coffee						
Tea						
Beverages	5515	.0172	94 86			
Evaporated						
Milk				28541	.007	202 59
Butter	1771	.0568	100 36			
Cheese	5436	.0605	328 88			
Lard	1077 1/2	1.788	192 86			
Macaroni	4114	.0313	128 77			
Mustard	5866	.0077	45 17			
Pepper	4586	.0107	49 07			
Pickles	4034	.0229	92 38			
Salt				4846	.0022	10 22
Sirup						
Spices				4822	.0028	13 50
Sugar				13761	.0184	253 20
Tomatoes, canned (weekly)						
Vinegar and sauce				942	.081	76 30
Totals of value of over and under issues			6938 93			2143 85
Issues to general mess as shown by column on Provision Return headed "Miscellaneous by value only"						349 11
TOTAL UNDERISSUED				TOTAL OVERISSUED		2492 76

Note.—The total value of overissues and expenditure under "Miscellaneous" must not exceed the total value of underissues shown herein.

\* The unit of value will not exceed four decimals (per 364 Manual S. O. A.)

S. and A. Form 117  
January 6, 1918ABSTRACT OF RECEIPT VOUCHERS.  
(Receipts or expenditures.)Character of Receipt Expenditure Title: X. Account  
Yard or vessel U.S.S. BLANK for the Quarter ending June 30, 1918.

Number	Date of Voucher	Appropriation	Y. or V.	Received from or Expended to—	Contract No.	Amount
2078	4-2-18	Prov-Navy	I	Supply Officer, N.Y.		362.88
23080	4-3-18	do	do	do		3366.84
29081	do	do	do	do		2583.93
34269	4-8-18	do	do	do		112.82
34253	5-27-18	do	do	do		4740.83
				TOTAL FROM SUPPLY OFFICERS		11187.07
211	4-4-18	Prov-Navy		John Brown	1006	1756.82
212	do	do		Cudahy Packing Co.	1007	249.53
213	do	do		Crocker-Blufford Corp.	1008	192.48
214	do	do		R.M. Eastwood & Co.	1010	414.55
224	do	do		Westchester Fish Co.	754	37.30
225	4-24-18	do		The Fleischmann Co.	756	16.00
226	do	do		Swift & Company	756	3307.43
227	do	do		Phoenix Cheese Co.	753	700.20
228	do	do		L. Crocco & Sons	740	487.40
230	do	do		Stapleton Produce Co.	745	1236.94
231	do	do		Wm. Horn	Formal	6.00
233	do	do		Armour & Company	755	1576.84
237	5-23-18	do		Crocker & Blufford Corp.	1008	194.05
238	do	do		Raymond Fruit & Prod. Co.	1006	65.00
239	do	do		Cudahy Packing Co.	1007	442.57
240	do	do		R.M. Eastwood & Co.	1010	752.88
241	do	do		Westfolk Prod. & Prov. Co.		56.85
243	do	do		Armour & Company		223.13
244	do	do		South Fruit & Prod. Co.		188.60
251	do	do		Armour & Company	850	236.12
252	5-5-18	do		Ferrari & Delacasa	855	186.80
253	do	do		I. Frank	847	624.25
254	do	do		L. Crocco & Sons	850	30.40
255	do	do		Phoenix Cheese Co.	862	116.70
256	do	do		Smiths Bakery	856	180.75
257	do	do		John B. Ihl Co.	866	31.50
258	do	do		Humbleford, Hadcock & Fishel	852	482.28
259	do	do		Stapleton Produce Co.	848	76.28
261	do	do		Swift & Company	853	363.34
265	do	do		Armour & Company	1010	576.24
266	do	do		The Fleischmann Co.	864	18.00
267	6-8-18	do		Carl Ahlers	980	704.21
268	do	do		John B. Ihl Co.	976	71.30
269	do	do		Droske & Snyder	982	781.69
270	do	do		Washington Deer Co.	1006	1371.60
271	do	do		Ferrari & Delacasa	991	27.24
279	do	do		Samuel E. Hunter	Formal	48.44
280	6-11-18	do		L. Crocco & Sons	983	167.55
				TOTAL FROM CONTRACTORS		18179.96
281	do	Prov-Navy		J. M. Horton Ice Cream Co.	Proposal	86.00
98	11-26-17	do		Deake Bros. Co.	do	45.86
				TOTAL FROM PURCHASE		102.86
		Prov-Navy		Allied Powers (British)		1934.53
		do		Gain by adjustment of dummy receipt VOUCHER # 3 FOR "SWIFT". Original invoice forwarded herewith.		100.00

Note:— Each receipt voucher should be placed  
on the abstract arranged according to the  
captions on the balance sheet. The vouchers  
falling under each caption should be  
separately totaled as shown above.



6. and A. Form No. 71. DUMMY VOUCHER Receipt

No. **EXPENDITURE**

INVOICE of Provisions delivered by U.S.N., U.S. P & C Depot N.Y.

to John Doe, Lieut. Pay Corps, U.S.N., for U.S.S. Blank, via:

QUANTITIES	CLASS No.	UNIT PRICES	AMOUNT
3024 lbs.		.12	362 88
Milk evaporated			
Prices hereon estimated			
Adjustments will be made upon receipt of original invoice.			
TOTAL			362 88

U.S. P & C Depot N.Y. June 29, 1918 Capt. Pay Corps., U.S. Navy.

Received June 29, 1918, from Capt. Pay Corps., U.S.N., the above-mentioned articles.

Signature Lieut. Pay Corps., U.S.N.

REQUISITION AND INVOICE  
PROVISIONS, CLOTHING AND SMALL STORES

U.S. May 26, 1918

TO DEPT OF PROVISIONS AND CLOTHING, NAVY YARD, NEW YORK  
SUPPLY OFFICER.

THE FOLLOWING ITEMS ARE REQUIRED AT along side, NY, May 31, 18 18

APPROVED: Edith Raymond, U.S.N., SUPPLY OFFICER

DATE TO STOREMAN	CREDIT AMOUNT	DEBIT AMOUNT	DATE SHIPPED	LOCAL NUMBER
May 31, 1918				
ITEM No.	QUANTITY	UNIT PRICE	TOTAL	EXTENSION
120	000 lb.		200.00	1160 00
2	600 lb.		6.00	30 00
31	000 lb.		10.08	312 48
41	000 lb.		10.08	126 00
54	000 lb.		40.00	480 00
6	500 lb.		5.00	57 50
7	600 lb.		6.00	60 00
8	700 lb.		6.90	60 03 C
9	700 lb.		6.90	54 51 C
101	000 lb.			
113	000 lb.		36.24	211 68
121	000 lb.		10.00	68 00
13	400 lb.		4.00	26 00
14	500 lb.		5.00	30 00
151	000 lb.		9.97	71 82 C
16	400 lb.		4.32	25 32
17	600 lb.		6.30	50 40
181	000 lb.		9.96	92 07 C
201	000 lb.		9.90	79 20 C
21	500 lb.		3.60	36 82 C
22	500 lb.		4.80	74 80 C
23	500 lb.		4.95	54 45 C
24	600 lb.		5.00	66 00
263	000 lb.		30.00	495 00
263	000 lb.		30.24	347 76
27	100 gal.		9.3	148 20 C
28	100 gal.		99	113 85 C
29	500 lb.		540	41 04
302	000 lb.		20.00	19 00
216	000 lb.		50.00	365 00
TOTALS				4760 88

SHIPPING MARKS

RECEIVED ITEMS PER COLUMN 13:

U.S.N.

Note: In requesting for provisions, the articles will be arranged in this form in accordance with the Table of Contents.

COPY

[illegible]

G. and A. Form No. 71.

Receipt

No. XXXXXXXXXX

INVOICE of Provisions ~~XXXXXXXXXX~~ To adjust receipt

taken up ~~XXXXXXXXXX~~ on previous return at estimated value.

to \_\_\_\_\_, U. S. N., for \_\_\_\_\_, viz:

QUANTITIES.	Class No.		UNIT PRICES.	AMOUNT.
		Original invoice #		5432 23
		Dummy voucher #		5332 23
		Increase		100 00
<p>This invoice covers difference between the estimated prices at which invoice #<del>4</del> was taken up on provision return for third quarter, 1918 and those shown on original invoice forwarded herewith.</p>				
TOTAL				\$100 00

U. S. S. BLANK \_\_\_\_\_

\_\_\_\_\_, 191 \_\_\_\_\_

RECEIVED \_\_\_\_\_, 191 \_\_\_\_\_, from \_\_\_\_\_, U. S. N.,  
the above-mentioned articles.

\_\_\_\_\_ U. S. N.

Lieut. John Doe, Pay Corps, USN

\_\_\_\_\_, U. S. Navy.

[illegible]

G. and A. Form No. 11.

No. \_\_\_\_\_ **EXPENDITURE**  
 Issued by \_\_\_\_\_  
 INVOICE of \_\_\_\_\_  
 Lieut. Pay Corp. S. N., U. S. N. Rank \_\_\_\_\_  
 for use men standing night deck watches. \_\_\_\_\_, U. S. N., for \_\_\_\_\_, vis:

QUANTITIES.	Class No.		UNIT PRICES.	AMOUNT.
1302	lb.	Flour		
2958	"	Meat, fresh		
432	"	Coffee		
133	"	Lard		
845	"	Sugar		
I certify that 6723 rations were issued to men standing deck watches between 8 P.M. and 8 A.M. during the Fourth Quarter 1918.				
* Signature _____ Lieutenant Commander U. S. N. Executive Officer				
* To be in the handwriting of the officer concerned				
TOTAL				

U. S. \_\_\_\_\_, 191 \_\_\_\_\_, U. S. Navy.  
 RECEIVED \_\_\_\_\_, 191 \_\_\_\_\_, from \_\_\_\_\_, U. S. N.,  
 the above-mentioned articles.  
 \_\_\_\_\_, U. S. N.

G. and A. Form No. 11.

No. \_\_\_\_\_ **EXPENDITURE**  
 Issued by \_\_\_\_\_  
 INVOICE of \_\_\_\_\_  
 Lieut. Pay Corp. S. N., U. S. N., RANK \_\_\_\_\_  
 to for use Engineer and Dynamo Forces \_\_\_\_\_, U. S. N.,  
 during fourth quarter 1918 \_\_\_\_\_, vis:

QUANTITIES.	Class No.		UNIT PRICES.	AMOUNT.
2186	lbs.	Flour		
3399	"	Meats, fresh		
485	"	Coffee		
153	"	Lard		
971	"	Sugar		
I certify that 7769 rations were issued to men standing watch in the engine room between 8 P.M. and 8 A.M. during the fourth quarter 1918.				
* Signature _____ Lieutenant Commander U. S. N. Chief Engineer				
* To be in the handwriting of the officer concerned.				
TOTAL				

U. S. \_\_\_\_\_, 191 \_\_\_\_\_, U. S. Navy.  
 RECEIVED \_\_\_\_\_, 191 \_\_\_\_\_, from \_\_\_\_\_, U. S. N.,  
 the above-mentioned articles.  
 \_\_\_\_\_, U. S. N.



S. and A. Form No. 26.  
Rev. 2, 1918

## SALES OF PROVISIONS TO MESSES.

INVOICE of Parts of the NAVY RATION issued to Officers' Messes during the month  
of April, 1918 by the Supply Officer, U. S. S.

QUANTITIES	ARTICLES	Cost.		QUANTITIES	ARTICLES	Cost.	
		Dolla.	Cts.			Dolla.	Cts.
40	lbs. Biscuits	5	40				
1252	" Flour	81	12				
172	" Meats pres.	35	36				
1198	" Meats fresh	293	56				
265	Dz. Eggs	100	70				
100	lbs. Beans, navy	11	00				
320	" Veg. tinned	25	60				
150	" Tomatoes tinned	10	50				
2240	" Veg. fresh	50	50				
103	" Cereals	7	21				
266	" Fruit, tinned	22	11				
325	" Fruit, fresh	23	35				
104	" Coffee	16	12				
304	" Butter	91	80				
95	" Lard	19	00				
320	" Milk	32	00				
110	" Salt	1	10				
425	" Sugar	29	75				
35	Gal Vinegar etc.	19	40				
CARRIED FORWARD		875	58	TOTAL		875	58

Note: All signatures on this  
form must be in the handwriting  
of the Officer concerned.

We, the undersigned, acknowledge the receipt of provisions amounting in value to the sums set  
opposite our respective names.

AMOUNTS	SIGNATURES OF MESS TREASURERS
Thirty-----dollars and twelve-----cents.	Signature-Cabin
Three hundred fours and eighty-ninecents.	" W.R.
Five hundred forty-dollars and fifty-sevencents.	" C.P.O.
-----dollars and-----cents.	
-----dollars and-----cents.	
-----dollars and-----cents.	
-----dollars and-----cents.	

APPROVED:

Signature

Captain, U. S. Navy, Commanding Officer.

RECEIVED, April 30, 1918, from the Treasurers of the several Messes  
Eight hundred seventy five dollars and fifty-eight cents, in payment  
for the above provisions.

\$ 875.58

*John Doe*  
Lieut. Pay Corps U. S. N.

Note.—This form to be prepared in duplicate, the original forwarded to the Bureau of Supplies and Accounts with the  
quarterly provision return concerned, and the duplicate retained by the Supply Officer. (Article 4545-3, N. I.)

S. and A. Form No. 71.

## No. EXPENDITURE

INVOICE of Provisions delivered by John Doe  
Lieut. Pay Corps U. S. N., U. S. S. BLANK  
to H.M.S. Essex (British Gov't), U. S. N., for

QUANTITIES	CLASS No.		UNIT PRICES	AMOUNT
1018	lbs.	Beef, corned tinned	.25	254 50
TOTAL				

U. S. S. BLANK

Signature

June 1, 1918

U. S. Navy.

RECEIVED June 1, 1918, from John Doe, Lieut. Pay Corps U. S. N.,  
the above-mentioned articles.

U. S. N.  
British Gov't

S. and A. Form 124.  
March 25, 1911.

U. S. S. BLANK Request No. 3  
Navy Yard \_\_\_\_\_ Supply Dept. No. \_\_\_\_\_  
Date 1918

From: Yard Department, or  
Supply Officer (either ashore or afloat).  
To: Commanding Officer, or  
Commandant.

Subject: **REQUEST FOR SURVEY.**

1. It is requested that the following articles be surveyed in accordance with Article 4731, Naval Instructions, 1913.  
Account \_\_\_\_\_ Appropriation Provisions Navy Title X

ITEM.	QUANTITY	ARTICLES (Location _____) (Inv. No. _____)	IDENTIFYING MARKS, NUMBERS, ETC.	INVOICE PRICE.	DATE AND FROM WHICH RECEIVED.
1	96 lbs	Salmon tinned		\$14.40	P&C Depot.
2	228 lbs	Beef, corned, tinned		64.04 78.44	10 July 1918.

(See following pages No. \_\_\_\_\_)

REASONS FOR SURVEY: \_\_\_\_\_  
Spilled \_\_\_\_\_ John Doe \_\_\_\_\_, U. S. N.

APPROVED AND FORWARDED, 7 Dec. 1918 \_\_\_\_\_  
(Date) \_\_\_\_\_ James E. Doe \_\_\_\_\_  
Commanding.

FORWARDED TO \_\_\_\_\_ for action.  
(Surveying Officer) \_\_\_\_\_ James E. Doe \_\_\_\_\_  
Commandant, or Senior Officer Present.

Surveying Officer's Report, copy attached, Class \_\_\_\_\_, covers all items of the survey  
(A W B) \_\_\_\_\_  
Commandant, or Senior Officer Present.

Supply Officer.

S. and A. Form 124.  
(Form—This page—place on top.)

Yard \_\_\_\_\_ Request No. 1  
~~Expenses~~ U. S. S. BLANK Date 7 Dec. 1918  
Appropriation Provisions Navy

**REPORT OF  
SURVEY AND APPRAISAL OF EQUIPAGE AND SUPPLIES** ASHORE  
Afloat.

The following information has been obtained from or supplied by the General Storekeeper of the Yard, or, in case of surveys afloat (Art. 4734, Naval Instructions), by the General Storekeeper afloat, for vessels away from a navy yard:

Title or account under which material is carried X  
(Title B. T. S.; Account C. H. A.; Reserve, etc.)

~~Amount~~ Total amount \$78.44  
~~Amount~~ 78.44 (subsequent) July 1, 1910. ~~Amount~~ 78.44  
~~Amount~~ 78.44 (subsequent) July 1, 1910. ~~Amount~~ 78.44

CERTIFICATE BY VESSEL'S GENERAL STOREKEEPER FOR EQUIPAGE AFLOAT.  
I certify the vessel's books have been adjusted in accordance with approved copy of survey report.

FIRST ENDORSEMENT.

Navy Yard \_\_\_\_\_ Date 7 Dec. 1918  
(or)  
U. S. S. BLANK

From: Commandant,  
Group or Division Commander, or  
Senior Officer Present.  
(Single as per Section 3, Chap. 40, Naval Instructions.)

To: Commandant, vessel's home yard.  
General Storekeeper, Yard.  
Commanding Officer, or Yard Division requesting survey.  
Bureau concerned (either direct or via commanding officer vessel concerned.)

1. ACTION: Items \_\_\_\_\_ approved;  
Items \_\_\_\_\_ disapproved,  
or forwarded to Bureau of \_\_\_\_\_ items \_\_\_\_\_  
recommended for approval; items \_\_\_\_\_ recommended for disapproval.  
Bureau's action requested.

2. Bureau's copy forwarded herewith (\_\_\_\_\_ for certification by General Storekeeper afloat required above.)

3. Copies sent \_\_\_\_\_ Request for survey attached hereto. 4-507

U. S. A. Form 144 b.  
March 25, 1917.

Request No. 1

Ship U. S. S. BLANK Date 1 1918

Department Supply

Appropriation Provisions Navy

**SURVEY REPORT—Continued.**

Request Item No.	ARTICLE, Report and recommendation.	IDENTIFYING MARKS, NUMBERS, ETC.	INVOICE VALUE.	APPRAISED VALUE.
1	96 lbs salmon, tinned		\$14.40	
2	228 lbs beef corned, tinned		64.04	
			\$78.44	
	Items 1 and 2 decayed and unfit for human consumption.			
	No responsibility.			
	Recommendation: overboard.			

## CHAPTER VI.

## SUPPLY—CLOTHING.

NOTE.—Clothing allowance on first enlistment, see par. 709; Sales of effects, deceased men and deserters, see par. 794; the Clothing and small stores fund, see par. 935.

## Section 26.—CLOTHING AND SMALL STORES.

431. Procurement of stock.—Requisitions should state the sizes (see par. 449) of shirts, jumpers, hats, caps, trousers, underclothes, overcoats, shoes, etc., and the kinds of rating badges required. (S. A. M. 366.)

The following table will serve as a guide to supply officers as to the quantity of clothing a large ship should carry when fitting out for sea:

Clothing and small stores list—Six months' supply for 1,000 men summer and winter, after they have been originally outfitted.

[S.—summer; W.—winter.]

Articles.	Clothing and small stores for 1,000 men for 6 months.	Full package quantity.	Number of packages.	Cubic feet per package.	Total cubic space required.
Bathing trunks.....pairs..	S. 186	100	1.86	1.20	2.23
Blankets, woolen.....each..	25	20	1.30	4.80	6.24
Braid, watch mark.....yards..	W. 138	20	6.90	4.80	33.12
Brooms, whisk.....each..	1,022	144	7.10	1.10	.71
Brushes:	51	50	1.02	1.00	1.02
Hair.....do.....	50	72	.70	1.50	1.05
Scrub, fiber.....do.....	314	50	6.28	1.08	6.78
Buttons:					
Bone, white.....do.....	153	144	1.06	.08	.09
Eagle, small.....do.....	6	12	.50	.01	.01
Eagle, medium.....do.....	15	12	1.25	.05	.06
Rubber, small.....do.....	140	60	2.33	.03	.07
Rubber, medium.....do.....	12	60	.20	.04	.01
Rubber, large.....do.....	4	24	.17	.10	.02
Ivory, C. & S.....do.....	5				.02
Cap covers, P. O.....each..	52	50	1.04	.40	.42
Cap ribbons.....do.....	746	100	7.46	.05	.37
Caps:					
Cloth.....do.....	128	10	12.80	2.00	25.60
P. O. blue.....do.....	S. 10	1	10.00	.27	2.70
P. O. White.....do.....	W. 26	1	26.00	.27	7.02
P. O. White.....do.....	27	1	10.00	.18	1.80
C. & S. blue.....do.....	S. 2	1	2.00	.18	.36
C. & S. white.....do.....	W. 6	1	6.00	.18	1.08
C. & S. white.....do.....	4	1	4.00	.18	.72
Watch.....do.....	S. 55	100	.55	1.50	.82
Watch.....do.....	W. 360	100	3.60	1.50	5.40
Cloth, blue.....yards..	S. 50	72	.70	4.42	3.10
Clothes stops.....each..	W. 106	72	1.48	4.42	6.54
Combs.....do.....	686	200	3.43	1.00	3.43
	210	144	1.46	.25	.37

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Clothing and small stores list—Six months' supply for 1,000 men summer and winter, after they have been originally outfitted—Continued.

Articles.	Clothing and small stores for 1,000 men for 6 months.	Full package quantity.	Number of packages.	Cubic feet per package.	Total cubic space required.
Cotton, white.....spools..	290	240	1.21	0.50	0.61
Cravats.....each..	21	12	1.75	.05	.09
Devices:					.01
Lyre, band.....do..	32				.02
P. O. cap.....do..	16				
Drawers:					
Heavy.....pairs..	{S. 11	50	.22	1.75	.39
Nainsook.....do..	{W. 294	50	5.88	1.75	10.29
Drill, bleached.....yards..	3,521	200	17.60	2.60	45.76
Flannel, heavy.....do..	{S. 82	93	4.30	2.58	11.10
Gloves, woolen.....pairs..	{W. 138	93	.88	5.00	4.40
Grommets.....each..	{S. 86	150	1.48	1.50	.67
Handkerchiefs.....do..	{W. 858	150	5.72	1.50	8.58
Hats, white.....do..	64	100	.64	.08	.06
Jackets, mess attendant.....do..	3,055	900	3.40	2.00	6.50
Jackknives.....do..	1,198	20	59.90	.66	39.54
Jerseys.....do..	17	25	1.33	.25	.97
Jumpers:					
Dungaree.....do..	330	120	2.75	.25	.99
White, dress.....do..	32	50	.64	3.40	2.18
Bleached, undress.....do..	{S. 500	50	20.00	3.40	68.00
Laces:					
Trousers, silk.....do..	228	50	4.56	2.33	10.63
Cotton.....rolls..	134	50	2.68	2.33	6.25
Leggings.....pairs..	466	50	9.32	2.33	21.72
Marks:					
Apprentice.....each..	36	50	.72		.01
Gun captains.....do..	65	24	2.71	.03	.08
Gun pointers.....do..	115	50	2.30	4.00	9.20
Hospital apprentice.....do..					
Seamen gunners.....do..					
Signalmen.....do..					
Gunner's mate.....do..					
Expert riflemen.....do..					
Electrician.....do..					
Buglers.....do..					
Officers, C. and S.....do..					
Musicians.....do..					
Shipwrights.....do..					
Neckkerchiefs.....do..					
Needles.....papers..					
Overshirts.....each..					
Overcoats.....do..					
Rating badges: <sup>1</sup>					
Blue.....do..					
White.....do..					
Serge, blue.....yards..					
Service stripes.....each..					
Shirts, blue flannel.....do..					
Shoes:					
High.....pairs..					
Low.....do..					
Gymnasium.....do..					
Silk, sewing.....spools..					

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Clothing and small stores list—Six months' supply for 1,000 men summer and winter, after they have been originally outfitted—Continued.

Articles.	Clothing and small stores for 1,000 men for 6 months.	Full package quantity.	Number of packages.	Cubic feet per package.	Total cubic space required.
Soap, salt-water.....bars..	965	25	38.60	1.75	67.55
Socks:					
Cotton.....pairs..	5,843	600	9.74	3.66	35.65
Woolen.....do..	{S. 14	200	.07	2.00	.14
Tape, linen.....pieces..	{W. 428	200	2.14	2.00	4.28
Thread, linen, black.....spools..	180	250	.72	.14	.10
Towels.....each..	49	144	.34	.67	.23
Trousers:	1,256	100	12.56	5.60	70.33
Dungaree.....pairs..	391	50	7.82	2.33	18.22
Blue.....do..	{S. 159	50	3.18	2.85	9.07
White.....do..	{W. 386	50	7.72	2.85	22.00
Undershirts:	730	50	14.60	2.33	34.02
Heavy.....each..	{S. 15	100	.15	3.40	.51
Cotton.....do..	{W. 294	100	2.94	3.40	10.00
	4,135	200	20.67	2.50	51.68
					1,543.62

<sup>1</sup> Owing to the variable demand for badges of the different ratings, it has not been practicable to establish a definite percentage of issues for each rate; but as a guide for ships in making individual requisitions, the quantity should be based on allowing 2 badges for each man of every rating prescribed for the ship's complement entitled to wear a badge.

NOTE.—The foregoing is an adaptation from the figures accompanying S. & A. Letter 421-12, dated June 1, 1916.

(a) *Navy yards.*—Articles of clothing and small stores should be procured from navy yards in such quantities and assortment as to obviate the necessity for purchase. The nature of the ship's duty should be borne in mind. In order that storeroom space may be utilized to the best advantage with a stock of seasonable clothing. Certain items, including small stores, soap, socks, underwear, etc., should always be carried in quantities sufficient to meet a constant demand.

Clothing and small stores are obtainable from a navy yard upon presentation to the supply officer of requisition (S. & A. Form 30 and 30a), approved by the commanding officer. When on detached service shipments may be requested of the Bureau of Supplies and Accounts.

The following-named articles will be obtained by requisition addressed to the provisions and clothing depot, navy yard, New York; Cap ribbons (also carried in store at naval station, Cavite), gold rating badges, rain clothes (see par. 447).

Blue and white suits for chief petty officers and officers' stewards and cooks, jackets for mess attendants, and garments for enlisted men of abnormal sizes will be manufactured at the provisions and clothing depot, navy yard, New York, on special requisition only, which will be forwarded through official channels. Self-measurement blanks may be obtained upon application to the supply officer in charge. (1 S. A. M., 53.) If impracticable to procure such articles from the provisions and clothing depot, they may be purchased.

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1 Requisitions for bandmen's clothing will call for stock sizes as they appear in Marine Corps Order No. 1, dated January 15, 1915. (S. A. M., 4237 or p. 185, System of Accountability, U. S. Marine Corps, 1916.)

In the preparation of requisitions for provisions and clothing, the instruction on the reverse of Form 30a will be strictly followed, all copies must be legible and in exact alignment. (S. A. M., 4265.)

(b) *Supply ships* will carry a limited amount of clothing, obtainable on S. & A. Forms 30 and 30a, under such regulations as may be laid down by the senior officer present.

(c) *Vessels other than supply ships*.—When necessary, clothing and small stores may be transferred on invoice from another vessel with the approval of the senior officer present.

(d) *Marine Corps*.—On a ship not at a navy yard, bandmen's uniforms (except scarlet tunics, see (a) above) will be procured from the officer commanding the marine guard, on invoice. If the articles required are not carried by the marine officer, or if there is no marine guard attached to the ship, a requisition will be made on the assistant quartermaster, United States Marine Corps, in charge of the nearest depot of supplies. (S. A. M., 951.) Sizes desired should be designated in accordance with Marine Corps circulars issued from time to time. Receipt in triplicate will be given.

(e) *From supply officer*.—Salt-water soap carried by the supply officer under Title X, "Naval supply account," may be invoiced to the clothing account.

(f) *From ship's store*.—"To permit the issue of certain items of toilet supplies, such as toothbrushes, tooth powder, toilet soap, etc., to men in debt to the Government by reason of sentences of summary courts-martial, commanding officers are authorized to direct, in writing, the transfer from the ship's store stock to the clothing and small-stores stock for issue as contemplated by Article I, 1823-2 [see par. 437] of such articles as may be considered necessary for the health and comfort of the men requiring such issues." (N. I. 1357-1.) "These transfers from the ship's store account to the clothing and small stores account shall be covered by the usual transfer invoices prepared monthly and approved by the commanding officer." (N. I. 1357-2.) In case there is no ship's store on board, see (g) below.

(g) *Open market purchase*.—(See par. 489, et seq.) "When necessary to purchase clothing and small stores the articles shall be as nearly as possible of the description and quality furnished by the United States, and no more shall be purchased than sufficient to meet an exigency." (N. I. 4481.) Issues of articles purchased will be made at the regular established price and the difference in price, if any, adjusted on the return as a gain or loss on price.

Special articles of clothing, for which there is no established price, including uniforms for chief petty officers and officers' stewards and cooks and mess attendants' jackets, may, when impracticable of procurement from the provisions and clothing depot, be purchased in the usual manner on approved open-purchase requisitions and will be issued at purchase price.

On ships where there is no ship's store, toilet supplies for men in debt by reason of sentence of summary courts-martial (see (f) above) may be purchased "on approved open-purchase requisitions under 'Clothing and small-stores fund' in the usual manner and without the necessity for prior reference to the department for approval." (N. I. 1357-3.)

432. *Deliveries and stowage*.—Whenever possible it is advisable, in order to guard against loss, that deliveries first be completely assembled on deck, and, after being checked, struck below in a prearranged order and checked into storerooms. As a further precaution, the officer of the deck should be requested to station masters-at-arms in suitable localities. The receipt of articles should be acknowledged in writing by the yeoman, in order that there may be no question as to the quantities for which he is accountable.

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"Clothing and small stores shall not be put on board before the supply officer reports for duty." (N. I. 4408.)

433. *Custody, care, inventory, etc.*—(See par. 211 et seq.) In order that strict accountability for stores may be established, persons other than the clothing yeoman should not be allowed access to the storerooms. (S. A. M., 397.) Care should be exercised that storerooms are clean, dry, and secure. Loose clothing should be protected from dirt, and, to avoid excessive handling, dead stock should be covered and set aside, to be turned into store at the first opportunity. Care should be exercised that cap ribbons are not kept in proximity to articles liable to tarnish the gilt thread; nearly all rubber and many kinds

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of wrapping paper give off sufficient sulphuric vapor to ruin cap ribbons in contact with them. (S. A. M. 175.)

Inventory will be taken at the close of each quarter and reported on Form 143a (par. 446-4). An inventory should also be taken when the yeoman in charge of clothing is relieved from duty.

**434. Opening bales.**—(Shortages, see par. 245-2.) "When a bale of clothing is opened the supply officer of the vessel shall note the date of manufacture and inspection, examine the clothing, and, if not in strict accordance with the samples, he shall not issue it, except by direct authority of the commanding officer; but no clothing shall be pronounced unsuitable for issue on account of not meeting regulation requirements until the same has been surveyed by a board of survey. The survey shall specify wherein each garment differs from regulation requirements, that the necessary alterations can not be made by the ship's tailor, and shall be forwarded to the Navy Department accompanied by the garments recommended as unsuitable for issue, and each such garment shall have attached to it its garment ticket and a copy of the bale marks." (N. I. 4531-2.)

Where clothing is shipped in cases, the weight of the case will be verified before being opened. (S. A. M. 4265.)

Flat cast-steel buckles used in baling should be saved and returned via parcels post, in lots of 100 (not more than 4 pounds to a package), to Provisions and Clothing Depot. The packages should be plainly marked as to contents. (S. A. M., 3977.)

**435. Surveys.**—(Nonuniform articles, see par. 434; Bale shortages and other missing surveys, see par. 245; Action required when responsibility is fixed, par. 246.) Articles unfit for use, not exceeding \$300 in value at any one time, will be referred to the quarterly surveying officer for the supply department (par. 246), and if appraised for issue at reduced prices will be accounted for and issued as provided in paragraph 246-2. Advantage should be taken of the procedure authorizing revaluation and issue whenever damaged articles are fit for use and can be disposed of within a reasonable time. (S. A. M. 3405.)

**436. Issuing prices.**—"All issues and expenditures of clothing and small stores shall be made at the prices established by special order for each calendar year" (N. I. 4530), except as follows: Articles revalued by survey (par. 246-2) will be issued at the appraised value; articles for which no regular price is established will be issued at cost or invoice price, including special garments purchased (par. 431g); toilet articles purchased or transferred from the ship's store for issue to men in debt through sentence of summary courts-martial (par. 431f) will be issued at cost or invoice price.

**437. Issues—When, to whom, and amounts.**—"Clothing and small stores shall be issued every week day (except for five days prior to the issue of [semi-]monthly money, and five days prior to the end of the quarter) at such hour as may be directed in writing by the commanding officer." (N. I. 4526.)

"Sales of clothing and small stores for cash will not be made except in commissary stores ashore or by special authority of the Bureau of Supplies and Accounts." (N. I. 4526.)

Issues chargeable against the pay accounts of the individual concerned may be made to enlisted men or officers (Navy or Marine Corps) attached to the ship, to enlisted supernumeraries, or to persons attached to vessels not carrying a supply officer.

"No issue of clothing or small stores shall be made to any person in debt to the Government or against whom a checkage is pending which may put him in debt, except on written authority of the commanding officer and a statement upon the requisition that the issue is necessary for the health and comfort of the person requiring it." (N. I. 1823-2.)

Except as above provided, no issue will be made of greater value than the balance due the person on the books.

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An outfit may be issued to men on first enlistment, not exceeding the clothing allowance (par. 709).

438. *Method of issue.*—“Memorandum requisition for clothing and small stores on form (S. & A. No. 19) shall be signed by the division officer. When such requisition is presented for issue, the articles delivered in accordance therewith shall be recorded on form (S. & A. No. 28) and receipted for thereon by the purchaser. A copy of this receipt shall invariably be delivered to the purchaser with the articles. The original receipt shall be retained by the supply officer for transmittal to the Auditor for the Navy Department if required. The memorandum requisition shall be compared with the original receipt and held until after the quarterly accounts have been forwarded, when it may be destroyed.” (N. I. 4528.)

Commanding officers of divisions “shall not permit requisitions to be submitted for any man more frequently than necessary with the exercise of reasonable foresight.” (N. I. 1823-1.)

All receipts must be fair copies, showing no interlineations or erasures. When errors are made the receipt should be canceled, but, in case an autographic register is used, it must not be destroyed until its serial number has been checked in the supply office. Receipts should be promptly turned in to the supply office, and the yeoman should obtain a memorandum receipt for them in a book kept by him for the purpose.

When garments require alteration, or when rating badges, tape, ribbons, or service stripes are required to be sewed on, a serially numbered tailor order (S. & A. Form 133) for the work will be issued with the garments. No additional charge is to be made. (S. & A. M. 1413.)

When garments appearing on the regular annual price list are not in stock in the sizes required, a tailor order for manufacture will be issued, provided it is impracticable either to have garments in stock altered to fit or to procure suitable garments from Government sources. Upon issue of the tailor order a receipt will be taken for the article by name and at the established price, indorsed “Tailor order No. —,” and it will be charged upon the pay roll as in the case of ordinary issues.

#### 439. *Issues to supernumeraries, torpedo vessels, and marines:*

1. *Supernumeraries.*—“For issues of clothing and small stores to supernumeraries entitled to pay, invoices of the articles shall be sent to the supply officer having the accounts, together with the original receipts of the men and requisitions for all issues covered thereby. An officer shall witness these issues to supernumeraries and sign the receipt as such.” (N. I. 4529-1.)

2. *Crews of torpedo vessels, etc.*—“Any officer of the Pay Corps may, when necessary, issue clothing and small stores to the crews of torpedo boats or other vessels having no supply officer on board, and such issues shall be treated as prescribed in paragraph 1 of this article when the supply officer making the issue is not the one having the accounts of such men.” (N. I. 4529-2.) Such issues will be made on the order of the senior officer present. (N. I. 4951-1.) Invoices, receipts, and requisitions will be forwarded immediately.

Before issue the memorandum record of pay accounts carried by the commanding officer of a vessel without a supply officer on board should be examined to verify the fact that amounts are actually due to cover the issues required by the requisition presented by the commanding officer. The value of issues made should be entered by the supply officer against the memorandum accounts of the persons concerned, in a separate column headed “Clothing,” with the date. Invoices should refer to the number of the column in which charges have been made in the memorandum record. (S. A. M. 418; 625.)

3. *Enlisted men of the marine detachment.*—“Marines shall be furnished by the supply officer with clothing and small stores when the commanding officer

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(Reprint due to change on p. 153.)

of marines shall certify that they require them.” (N. R. 4232-2.) Issues will be covered at the end of each month by an invoice in triplicate to the officer in command of the detachment. The invoice will be accompanied by the individual clothing receipts. Marine Corps instructions provide that whenever a marine is transferred from the ship notice shall be given by the marine officer to the supply officer; upon receipt of such notice a special invoice will immediately be made out in the same manner as provided for monthly invoices. (See also par. 861-6.) (S. A. M. 2233.)

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440. Loss or gain on issues.—“Actual and unavoidable losses on issues of clothing and small stores, as well as any gains, found by the regular quarterly inventory (which will in all circumstances be taken under the personal supervision of the supply officer), will be expended or taken up as the case may be and covered by invoice bearing such statement in regard to such losses or gains as the supply officer may desire to make. If the losses or gains are sufficiently large to make it appear that they are not due to the ordinary conditions surrounding the issue of clothing, survey should be called thereon. In no case will any loss be allowed without complete and satisfactory explanation.” (N. I. 4416.)

This allowance can not be applied to offset losses caused by failure to check against the accounts of officers and enlisted men the value of clothing and small stores issued to them. (S. A. M., 1707.)

Gains on issues will be taken up in the designated place on the quarterly return.

441. Charging issues on the rolls.—Issues to persons whose pay accounts are carried by the supply officer will be recapitulated and charged on the rolls as promptly as possible. Charges to persons not carried on the supply officer's rolls will be effected as provided in paragraph 439.

442. Defects developing after issue should be reported to the officer in charge of the provisions and clothing depot, navy yard, New York. If possible, the garment ticket should be forwarded and the garment forwarded with description of wear, washing (whether washed on board ship or ashore and what washing agent was used), and general treatment. (S. A. M., 53.)

443. Transfers.—(See par. 229 et seq.)

1. *To ship's store.*—“The transfer of provisions and clothing and small stores to the ship's store for sale \* \* \* is no longer \* \* \* permitted.” (S. A. M., 3499.) (See par. 431f.)

2. *To general supplies.*—Cloth, etc., may be transferred to the supply officer. Invoices should be marked “Credit—clothing and small stores”; “debit—naval supply account,” and report of transfer made on S. and A. Form 222.

3. *To vessels naval auxiliary service.*—No payment will be accepted for “clothing and small stores” transferred to vessels of the naval auxiliary service by supply officers at naval stations and afloat. Such articles of clothing and small stores as may be required by masters of those vessels, upon requisition, shall be expended on the quarterly returns of the supply officers making the issue as “transferred to Master—, U. S. N. A.—.” The usual expenditure invoices will be prepared and the master furnished with a carbon copy thereof, the same as transfers between supply officers. (S. A. M., 3052.)

444. Sales of clothing.—“Merchant vessels in distress or needing supplies may be furnished with such as can be spared, but receipts in triplicate shall be taken, the original of which shall be retained by the officer from whose department the stores have been furnished, and the duplicate and triplicate forwarded by different conveyances to the Bureau of Supplies and Accounts. Cash payments may be received, if practicable, and accounted for by the supply officer; if otherwise, a bill of exchange shall be obtained, to be drawn by the master on the owners, payable to the order of the Secretary of the Navy, and its first and second forwarded by different conveyances; the address of the owner shall be stated and the value of the supplies calculated at the average price. In the case of clothing and small stores the prices established by general order shall be charged. In cases of extreme distress gratuitous assistance may be furnished.” (N. I. 4554.) Sales to allied powers, see par. 226.

445. Miscellaneous expenditures.—(For alteration and manufacture, see par. 438.)

No gratuitous expenditure shall be made to officers or men in lieu of personal effects destroyed to prevent the spread of disease. “They can only be reimbursed for such loss by certificate from the Treasury Department after 5/24/17.



the approval of the report of survey by the Secretary of the Navy." (N. I. 4750-2.)

**446. Accounts and returns.**—(See also par. 951 et seq.)

1. *Clothing receipts.*—When a pay-roll account is unsigned at the end of the quarter receipts for clothing charges will be forwarded with the rolls. The name of the ship should appear on receipts. Clothing receipts for issues to supernumeraries, crews of vessels not carrying a supply officer, and enlisted men of the marine detachment will be covered by invoices and forwarded to the officer carrying the pay accounts, as provided in paragraph 439.

2. *Invoices.*—In invoicing cloth the commercial practice will be conformed to by expressing fractional measurements of drill in quarter yards and of cap cloth, flannel, and serge in eighths. (S. A. M., 1412.)

3. *Stock ledger.*—A separate account for each size of clothing and small stores will be kept in the stock ledger, both ashore and afloat, in the same manner as the accounts for various sizes of N. S. A. stock are kept. \* \* \* and all supply officers ashore and afloat will forward to the officer in charge of the provisions and clothing depot semiannually a report (S. & A. Form 83) showing for each item and size thereof the quantity on hand, quantity due on requisitions, and the actual quantity issued for use during the preceding six months.

"Requisitions will \* \* \* be based upon the actual issues of the various sizes." (S. A. M., 4047.)

The recapitulation of issues to officers and crew will be posted to the stock ledger monthly instead of weekly. The balance carried forward will be entered according to the quantities found by actual inventory, the gain and loss by inventory and the gain and loss by adjustment of prices being the difference in quantity and value required to balance the account of each article. Before balancing the account of an article by gain or loss by inventory the inventory must be verified to ascertain whether any mistake was made therein, and also whether all receipts and expenditures have been accounted for. The account of each article on the stock ledger must be ruled up and closed at the end of a quarter and the balance (if any) brought down for next quarter. (S. A. M., 2927.)

4. *Clothing and small stores balance sheet.*—"Supply officers of ships shall render to the Bureau of Supplies and Accounts complete returns for each quarter, as follows:

"(b) Quarterly balance sheet of clothing and small stores" an Form No. 37. (N. I. 5223-11.)

This return must be accompanied by all vouchers for receipts and expenditures entered therein, excepting only the expenditures to the crew and marines and such as may have been previously forwarded. It will be packed and forwarded as provided in paragraphs 958-959.

Form 143a, "Issues and inventory," will be forwarded to substantiate the balance on hand at end of quarter. This must agree with the stock ledger.

Memorandum copies of public bills (S. & A. Form 51a) will be submitted to cover purchase entries.

Invoices (S. & A. Form 71) supporting expenditures must be "originals" (i. e., not carbons), with all signatures in the handwriting of the officers required to sign them. For expenditures involving the adjustment of appropriations a duplicate copy of the invoice shall be attached to the original.

A copy of approved survey report shall be attached to each invoice covering an expenditure of missing articles or transfer to store of articles unfit for issue.

The total entries as "issues to officers, crew, and marines" must agree with the total clothing charges on the pay roll.

Annually, on January 1, prices will be adjusted by general order.

**447. Clothing, by items:**

*Badges, gold.*—Requisitions for gold rating badges and gold service stripes should cover the number actually required for immediate issue only. No stock 5/24/17.

will be kept in New York, and very few—not more than one of the former and one set of the latter for each chief petty officer using them—should be kept in stock on board ship. The number necessary to fill each requisition will be manufactured at the clothing factory. Supply officers should exercise particular care that each badge is wrapped in tissue paper, as they are valuable and tarnish easily. (S. A. M., 21.)

*Cap ribbons.*—(Care of, see par. 433.) Cap ribbons are procurable only from the provisions and clothing depot, navy yard, New York, or from the supply officer Cavite, P. I.

*Rain clothes.*—Requisitions should be submitted to the provisions and clothing depot, navy yard, New York. Contracts provide for black jackets or coats (short), black coats for petty officers (long), black trousers or overalls, black hats. (S. A. M., 2026.)

*Special garments,* as enumerated in paragraph 431a, will be manufactured at the provisions and clothing depot, navy yard, New York, or, if impracticable to procure them from the depot, may be purchased and issued at cost price.

**448. Standard packages.—**

Article.	Kind of package.	Net contents.	Gross weight.	Cubic measure.
			<i>Pounds.</i>	<i>Cubic feet.</i>
Aprons, cooks'.....number..	Bale.....	50	31	1.08
Bathing trunks.....pairs.....	do.....	100	28	1.50
Blankets, woolen.....number.....	do.....	20	80	1.50
Boots, rubber.....pairs.....	Box.....	12	83	4.75
Braid, watch mark, blue, red, and white.....yards..	Roll <sup>1</sup> .....	144	1½	3.75
Brooms, whisk.....number.....	Box.....	50	18	1.00
Brushes:				
Hair.....do.....do.....	do.....	72	26	1.33
Scrub.....do.....do.....	do.....	50	26	.92
Shoe.....do.....do.....	do.....	50	45	2.10
Buttons:				
Bone, white.....dozen.....	Carton <sup>1</sup> .....	144	3½	.08
Eagle—				
Medium.....do.....do.....	do.....	12	1½	.05
Small.....do.....do.....	do.....	12	½	.01
Rubber—				
Large.....do.....do.....	do.....	24	3½	.10
Medium.....do.....do.....	do.....	60	1½	.04
Small.....do.....do.....	do.....	60	1½	.03
Ivory.....do.....do.....	Loose <sup>1</sup> .....	( <sup>2</sup> )	( <sup>3</sup> )	.....
Cap covers, chief petty officer's, white.....number..	Carton <sup>1</sup> .....	50	5½	.25
Cap covers, chief petty officer's, blue.....do.....	do.....	36	5½	.50
Cap-frames, C. P. O.'s.....do.....do.....	do.....	100	1½	.66
Cap ribbons.....do.....do.....	do.....	100	1½	.05
Caps:				
Cloth.....do.....do.....	do.....	20	11	3.25
Watch.....do.....do.....	Bale.....	200	45	3.20
Cloth, blue, 18-ounce.....yards.....	do.....	70	96	4.50
Clothes stops.....packages.....	Carton <sup>1</sup> .....	200	36	1.42
Combs.....number.....	Box.....	144	7	.16
Cotton, white, spool.....do.....do.....	Carton <sup>1</sup> .....	240	12	.42
Cravats, chief petty officer's.....do.....do.....	do.....	12	½	.03
Devices:				
Lyre—				
Small.....do.....do.....	Loose.....	( <sup>2</sup> )	( <sup>3</sup> )	.....
Large.....do.....do.....	do.....	( <sup>2</sup> )	( <sup>3</sup> )	.....
Cap, chief petty officer's.....number.....	do.....	( <sup>2</sup> )	( <sup>3</sup> )	.....

<sup>1</sup> Not a shipping package.

<sup>2</sup> Not put up in packages of uniform contents; shipped as required.

<sup>3</sup> Nominal.

\* Packed in individual cartons, each containing 1 frame, 1 blue cover, 1 white cover, 1 set buttons, Eagle small, and 1 set buttons, rubber, small.

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Article.	Kind of package.	Net contents.	Gross weight.	Cubic measure.
<b>Drawers:</b>				
Heavy, regulars and solids.....	pairs.. Bale.....	100	60	2.16
Nainsook, regulars and solids.....	do..... do.....	200	50	1.80
Nainsook, regulars.....	do..... do.....	100	30	1.15
Drill, bleached.....	yards.. do.....	177½	78½	2.16
Flannel, heavy.....	do..... do.....	105	85	5.00
Gloves, woolen.....	pairs.. do.....	200	34	2.42
Grommets.....	number.. Bundle 1.....	100	7½	.08
Handkerchiefs.....	do..... Bale.....	1,200	47	1.92
Hats, white.....	do..... Carton 1.....	50	13	1.00
Jackets, mess attendant.....	do..... Loose.....	(2)	(2)	.....
Jackknives.....	do..... Case.....	120	18	.23
Jerseys.....	do..... Bale.....	50	52	2.90
<b>Jumpers:</b>				
Blue, undress.....	do..... do.....	50	65	2.66
Dungaree.....	do..... do.....	100	115	3.60
White, dress.....	do..... do.....	50	60	2.67
White, undress.....	do..... do.....	50	48	1.67
<b>Laces, trouser:</b>				
Cotton.....	rolls.. Rolls 1.....	Loose.....	(2)	.....
Silk.....	number.. do.....	do.....	(2)	.....
Leggings.....	pairs.. Carton 1.....	50	36	2.33
Marks.....	number.. Loose.....	(2)	(2)	.....
Neckchiefs.....	do..... Box.....	100	19	.75
Needles.....	papers.. Package.....	200	2½	.03
Overcoats.....	number.. Bale.....	10	49	2.42
Overshirts.....	do..... do.....	50	71	3.00
<b>Rating badges:</b>				
Blue.....	do..... Carton 2.....	25	1½	.06
White.....	do..... do.....	25	1½	.06
Serge.....	yards.. Bale.....	150	120	2.75
Service stripes, blue, gold, and white.....	number.. Loose 2.....	(2)	(2)	.....
Shirts, C. P. O. flannel.....	do..... Bale.....	50	54	3.00
<b>Shoes:</b>				
Gymnasium.....	pairs.. Case.....	24	54	4.00
High.....	do..... do.....	25	119	7.50
Low.....	do..... do.....	25	105	6.42
Silk.....	spools.. Carton 1.....	240	7½	.33
<b>Socks:</b>				
Cotton.....	pairs.. Bale.....	600	60	2.75
Woolen.....	do..... do.....	300	41	2.30
Tape, cotton.....	pieces.. Roll 1.....	1,000	1½	.07
Thread, linen, black.....	spools.. Box.....	144	18	.58
Towels.....	number.. Bale.....	100	83	4.33
<b>Trousers:</b>				
Blue.....	do..... do.....	50	96	3.60
Dungaree.....	pairs.. do.....	50	64	2.33
White.....	do..... do.....	50	62	2.33
<b>Undershirts:</b>				
Cotton, regulars and solids.....	number.. do.....	200	49	2.30
Heavy.....	do..... do.....	100	60	3.40

<sup>1</sup> Not a shipping package.

<sup>2</sup> Not put up in packages of uniform contents; shipped as required.

<sup>3</sup> Nominal.

<sup>4</sup> Average.

449. **Sizes in packages.**—List of sizes and corresponding measurements of naval clothing, and quantities of each size per package, as packed at provisions and clothing depot, navy yard, New York, N. Y.

"Solids:" Packages containing one size only.

"Regulars:" Packages containing a standard assortment of sizes. (S. A. M., 1562.)

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*Bathing trunks.*—Regulars only, 100 per bale.

Size (waist).	Assortment in regulars.
Inches.	
32	25
36	50
40	25

*Cap covers*—C. P. O.—Blue and white: 50 per carton. Sizes: Same as caps. <sup>1</sup>

*Cap frames, C. P. O.*—One per carton. Sizes: 6½, 6¾, 6½, 7, 7½, 7½, 7½, 7½, 1 and 7½. One white and one blue cover with each frame.

"Caps for [chief] petty officers, \* \* \* are shipped in a standard corrugated strawboard case holding 20 caps; and, wherever possible, full cases should be requisitioned." (S. A. M. 4086.)

*Drawers, heavy.*—Solids and regulars, 100 per bale.

Size (waist).	Assortment in regulars.
Inches.	
30	30
32	30
34	20
36	10
38	6
40	4

*Drawers, nainsook,* are put up in bales of 200 pairs, solids and regulars.

Size (waist).	Assortment in regulars.
30	60
32	60
34½	40
37	20
39	12
41	8
	200

*Gloves, woolen.*—Regulars only, 200 per bale.

Size.	Assortment in regulars.
10	80
11	60
12	60

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(See G. O. Changes.)

*Hats, white.*—Are put up in cartons of 50, and in assorted sizes 6½ to 7½.

*Jerseys.*—Solids of each size and regulars, 50 per bale, except that sizes 42 and 44, "solids," are put up 25 to the bale, having a gross weight of 38 pounds and a cubic measure of 2.45 cubic feet.

Size.	Chest.	Assortment in regulars.
32	29	4
34	31	6
36	33	12
38	35	12
40	37	10
42	39	4
44	41	2
		50

(S. A. M., 3790.)

*Jumpers, white dress and white undress.*—Solids in bales of 50; regulars in bales of 100. Jumpers, dungaree, are put up (regulars) 100 to bale.

Size.	Assortment in regulars.
1	6
2	10
3	20
4	20
5	24
6	14
7	6

*Jumpers, blue.*—Solids in bales of 50; regular in bales of 50.

Size.	Assortment.
1	3
2	5
3	10
4	10
5	12
6	7
7	3

**NOTE.**—Khaki brown dye for dyeing white suits for landing forces is distributed by the supply officer, navy yard, New York. (G. O. 132, 1915.)

*Leggins, laced.*—Solids of each size and regulars, 50 per carton.

Size.	Assortment in regulars.
1	7
2	14
3	15
4	12
5	2

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*Overcoats.*—Solids of each size and regulars, 10 per bale.

Size (chest).	Assortment in regulars.
34	1
36	2
38	2
40	2
42	2
44	1

*Overshirts.*—Solids of each size and regulars, 50 per bale.

Size.	Chest.	Assortment in regulars.
	<i>Inches.</i>	
1	48	3
2	46	5
3	44	10
4	42	10
5	40	12
6	39	7
7	38	3

*Shirts, C. P. O. flannel.*—Regulars only, 50 per bale.

Size.	Neck.	Chest.	Assortment in regulars.
	<i>Inches.</i>	<i>Inches.</i>	
1	17	48	5
2	16½	46	10
3	16	44	12
4	15½	42	12
5	15	40	8
6	14½	38	3

*Shoes, high.*—Solids of each size and regulars, 25 per case. Solids are assorted in width as follows:

Size.	Width.			
	C.	D.	E.	F.
5, 5½, 10, 10½, 11, .....		2	10	13
6, 6½, 7, 7½, 8, 8½, 9, 9½, .....	1	1	10	13

Regulars are assorted as follows:

	Size.						
	5	6	7	8	9	10	11
E width.....		1	2	3	2	1	1
F width.....	1	1	4	5	3	1	.....

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*Shoes, low.*—Packed in cases of 25 pairs of each size and in regulars, whole sizes, and half sizes. Solids are assorted as follows:

Sizes.	Widths.			
	C.	D.	E.	F.
6, 5½, 10, 10½, 11.....		3	11	11
6, 6½, 7, 7½, 8, 8½, 9, 9½.....	1	3	10	11

Regulars, whole sizes, packed as follows:

	Sizes.					
	6	7	8	9	10	11
E width.....	2	2	3	1	1	1

	Sizes.					
	5	6	7	8	9	10
F width.....	1	2	4	5	2	1

Regulars, half sizes, packed as follows:

	Sizes.					
	5½	6½	7½	8½	9½	10½
E width.....	1	2	2	3	1	1
F width.....	1	2	4	5	2	1

*Socks, cotton.*—Regulars only, 600 per bale, assorted as follows:

	Sizes.				
	9½	10	10½	11	11½
Assortment in regulars.....	48	144	264	60	48

*Socks, woolen.*—Regulars only, 300 per bale, assorted as follows:

	Sizes.					
	9½	10	10½	11	11½	12
Assortment in regulars.....	36	84	96	48	30	6

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(S. A. M. 3792.)

*Trousers, blue, dungaree, and white.*—Solids of each size and regulars, 50 per bale.

The following tabulation, showing the new sizes of all trousers, with the waist and leg measurements, and the old size numbers which correspond most nearly to the sizes under the new designation, together with the quantity assortment of each size of regulars, is published for the information and guidance of all concerned:

Trousers, Blue and White.

New sizes.	Measurements.		Quantity assortment in regulars.	Corresponding old sizes.
	Waist.	Leg.		
	<i>Inches.</i>	<i>Inches.</i>		
1	40	32	1	1
2	38	33	1	2
3	36	34	2	3
4	36	32	1	4
5	35	33	3	5-6
6	34	34	1	7
7	34	32	5	8-9
8	33	33	7	10
9	32	34	1	11
10	32	32	9	12
11	31	31	7	13-14
12	30	31	7	15-16
13	29	30	5	17

Trousers, Dungaree.

Size.	Quantity.
1	2
2	2
3	2
4	1
5	3
6	1
7	5
8	10
9	3
10	14
11	3
12	2
13	2

*Undershirts (heavy).*—Solids, 50 per bale; regulars, 100 per bale.

Chest measure.	Assortment in regulars.
<i>Inches.</i>	
44	4
42	6
40	10
38	16
36	26
34	24
32	14

*Undershirts, cotton,* are put up in solids and regulars, in bales of 200 garments each.

Sizes.	Assortment in regulars.
32	28
34	48
36	52
38	32
40	20
42	12
44	8

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450. Distinguishing marks on bales.—Bales will be marked on each end with distinguishing marks about 3 inches high, as follows:

Articles.	Mark.	Color.
Bathing trunks..... Clothes stops.....	Square..... do.....	Red. Green.
Blankets.....	Cross.....	Green.
Caps, watch..... Towels.....	Pentagon..... do.....	Red. Green.
Cloth for caps, coats, and trousers..... Drill..... Flannel.....	Circle..... do..... do.....	Green. Black. Red.
Drawers: Heavy..... Light..... Cotton..... Nainsook.....	Star..... do..... do..... do.....	Red. Green. White. Black.
Gloves..... Handkerchiefs.....	Triangle..... do.....	Red. Black.
Jerseys.....	Heart.....	Green.
Jumpers: Dungaree..... White, dress..... White, undress.....	Shield..... do..... do.....	Green. Black. Red.
Overcoats.....	Keystone.....	Green.
Overshirts.....	Elongated ellipse.....	Black.

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Articles.	Mark.	Color.
Serge.....	Trefoil.....	Green.
Shirts, flannel..... Shirts, c. p. o.....	Bar and circle..... do.....	Green. Red.
Socks: Cotton..... Woolen.....	Crescent..... do.....	Red. Black. Green.
Mattress covers.....	do.....	do.....
Trousers: Blue..... Dungaree..... White.....	Peleoid..... do..... do.....	Red. Green. Black.
Undershirts: Heavy..... Cotton.....	Arrowhead..... do.....	Red. Black.

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## CHAPTER VII. SUPPLY—SHIP'S STORE.

### Section 27.—SHIP'S STORE AND PROFITS.

461. Authority for maintenance.—“In accordance with the provisions of the act approved May 12, 1908, commanding officers of all naval vessels having a supply officer regularly attached are authorized to maintain ship's stores, if they deem it advisable, and for this purpose are authorized to approve the purchase, under the appropriation ‘provisions, Navy,’ of such articles as may be considered necessary or desirable, subject to the limitations contained in this section.” (N. I. 4501.)

“The supply officer of the ship shall have charge of the ship's store, when one has been established, and of the yeomen and jacks-of-the-dust assigned to duty in connection therewith.” (N. I. 2242-1.)

462. Allowance of supplies.—“The following items and no others may be purchased for the ship's store under the provisions of the preceding article:

Books, educational.	Meats, tinned, individual size.
Buckets, galvanized.	Mess gear (transfer from N. S. A.).
Brushes, nail.	Milk, evaporated, individual size.
Brushes, shaving.	Milk, fresh.
Brushes, tooth.	Mirrors.
Cakes.	Mustard, prepared.
Cap ribbons, colored.	Oil, lubricating and cleaning.
Cards, playing.	Padlocks.
Catsup, tomato.	Pastry.
Chow chow.	Pencils.
Cigarette papers.	Penholders.
Cigars.	Pens.
Cleaning paste and powder.	Pickles, individual size.
Cold cream.	Pipes and cleaners.
Confections.	Polish, shoe, black, tan, and white.
Crackers.	Pork and beans, individual size.
Dentifrices.	Post cards.
Fruit, fresh.	Powder, toilet.
Fruit, tinned, individual size.	Preserves, individual size.
Games.—checkers and dominoes only.	Razors.
Gloves, canvas.	Razor blades.
Gloves, white, cotton, and lisle.	Razor strops.
Glue, mucilage, or paste.	Sardines.
Goggles.	Shaving cream, powder, and soap.
Grape juice, small size.	Soap.
Handkerchiefs, bandana.	Soap boxes.
Horn bits and mounts.	Sponges, rubber.
Hose supporters.	Stationery.
Ice cream.	Sweat cloths.
Ink.	Tobacco.
Jams and jellies, individual size.	Tomatoes, tinned, individual size.
Key rings and chains.	Vaseline.
Laces, shoe.	Witch hazel.”
Matches, safety.	

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(N. I. 4502.)

463. **Monetary limit.**—"Except by express authority from the Bureau of Supplies and Accounts, under exceptional circumstances, the value of the stock carried in the ship's store at cost price shall not exceed at any time the following amounts:

Following amounts—			
"For ships with complements of—			
100 or less	\$1,900	601 to 700	\$6,100
101 to 200	2,600	701 to 800	6,800
201 to 300	3,300	801 to 900	7,500
301 to 400	4,000	901 to 1,000	8,300
401 to 500	4,700	1,001 to 1,100 and over	9,000"
501 to 600	5,400		(N. I. 4504.)

464. **Procurement of supplies.**—"Requisitions for the purchase of ship's store stock shall be limited to articles comprised in the preceding article (par. 462) for which there is an actual demand, and to quantities which may reasonably be expected to be promptly disposed of. Such requisitions shall follow such course as may be prescribed by the Bureau of Supplies and Accounts, and no articles not mentioned will be carried for sale in the ship's store." (N. I. 4503.)

1 "No transfer of provisions, clothing, or small stores to the ship's store for sale will be made." (N. I. 4503.)

It is not necessary to refer requisitions for purchase of articles listed in paragraph 462 to Supplies and Accounts, the approval of the commanding officer of the ship being sufficient. (S. A. M. 3710.)

"Whenever fresh provisions have to be obtained under contract or by open purchase, the supply officer shall himself sign in advance an order for each delivery and keep a copy of same in the supply office." (N. I. 2241-6.)

"During the absence of the supply officer from the ship, on duty or leave, orders for provisions may be signed by some other responsible officer designated by the commanding officer." (N. I. 2241-7.)

"The above paragraphs shall apply with equal force to the matter of purchases for the ship's store." (N. I. 2242-2.)

(a) **Open purchase.**—(Orders, see above.) Articles authorized as provided in paragraph 462 may be purchased on ship's open purchase requisitions, which need bear no further approval than that of the supply officer's immediate commanding officer.

"Competition shall invariably be had in making open purchases, formal bids being invited from at least three regular dealers except where such is positively impossible; and all bids received, together with a record of proposals issued but not returned, shall be filed for future reference." (N. I. 2241-9.)

"Paragraph 9 [supra] of article 2241 shall apply with equal force to the matter of purchases \* \* \* for the ship's store." (N. I. 2242-2.)

"Every proposal for furnishing stock for the ship's store shall contain across its face the following notice:

"All awards of contracts will be made by individual items to the lowest responsible bidder on each item." (N. I. 2242-3.)

"In every case where a single requisition shall embrace items sufficiently dissimilar in character to bring them within entirely different lines of merchandise—as, for example, dry goods and groceries and hardware and stationery—particular care shall be exercised to divide up and group the various items in such manner that proposals for each different line of merchandise will be sent out separately to reputable dealers therein regularly engaged in selling the same to the general public, and from such dealers only shall any bid be accepted." (N. I. 2242-4.)

"The department desires to carry for sale in the commissary and ships' stores such articles as will meet the demands of all the patrons thereof as nearly as may be practicable. To this end it is not desired to have on sale one article only of a class, to the exclusion of all others of the same class, unless the particular article is the only one of its class which experience has

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shown will be called for by all the patrons. The officers in charge of the individual stores would seem to be in a position to best judge as to what particular articles are in demand, there being no doubt that the demands will vary considerably at the different stores. There is, therefore, no objection to permitting the officers in charge of the several stores to requisition articles by their proprietary names if such action be based upon the actual demands of the patrons. With this understanding of the department's wishes, it will hereafter be left to the discretion of the Bureau of Supplies and Accounts to decide individual cases on their merits, and in particular to see to it that no particular articles are procured for sale in the stores, to the exclusion of others of the same class for which there might be a demand from at least some of the patrons.

"The department desires the Bureau of Supplies and Accounts to instruct supply officers to exercise care that no discrimination be shown for or against any class of articles or dealer in such articles.

"Officers in charge of ships' stores will, in submitting requisitions, be guided by the demands of patrons of the stores, special effort to be made, in accordance with the department's instructions, to carry in stock as many different brands of articles of the same class as there may be a reasonable demand for." (S. A. M. 3500.)

(b) **From other vessels.**—Stock shall be subject to transfer as ship's store stock on requisition and invoice between supply officers. When articles procured for the ship's store from other vessels have been invoiced to the ship under an account other than the ship's store account, they must first be taken up in such other account by the receiving officer and then transferred to the ship's store account.

465. **Deliveries and inspections.**—(In general, par. 191 et seq.) "Articles purchased shall be delivered subject to inspection and approval as to quantity and quality by the head of department requiring them. In the case of fresh provisions or stock for the ship's store, the officer of the deck, or his relief, or the junior officer of the watch (preferably the former) shall inspect as to quantity, and a medical officer as to quality." (N. I. 4482-1.)

"Commanding officers are particularly and especially enjoined to require that all provisions delivered on board by a contractor be inspected upon delivery by a commissioned officer (that is to say, the officer of the deck, or by his relief, or the junior officer of the watch—preferably the former), who shall personally, and without delegating this duty to any other, ascertain the exact quantity of each article received and certify the fact over his official signature, and at once deliver said record to the supply officer, who shall himself (or have the clerk) check the same with the retained copy of the order and file them together for subsequent comparison with dealers' bills." (N. I. 2241-12.)

"Nothing herein contained shall in any way relieve the supply officer or his subordinates of their responsibility in the premises." (N. I. 2241-15.)

"Paragraphs 12 and 15 of article 2241 shall apply with equal force to the matter of deliveries for the ship's store, except that packages, when securely fastened and plainly marked on the outside, may be certified by the line inspecting officer to contain what said marks indicate, subject to subsequent verification by the supply officer." (N. I. 2242-2.)

"A medical officer shall \* \* \* frequently inspect the fruit and other articles of food and drink offered for sale alongside. In localities where night soil is commonly used for fertilizing purposes none of the vegetables ordinarily eaten uncooked shall be permitted on board, and in infected ports no fresh milk, bottled waters, or fruits shall be allowed." (N. I. 2618-2.)

Great care should be observed in checking ships' store supplies. To avoid loss it is advisable that they first be checked and completely assembled on deck, struck below in a prearranged order, and further checked into the store-rooms. As a further precaution the officer of the deck should be requested to

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post masters at arms in suitable localities. The accountability of the ship's store yeoman for articles received should be clearly established and his receipt in writing should be taken therefor.

**466. Custody, care, and inventories.**—(See par. 211 et seq.) The supply officer should keep himself informed as to the condition of the storerooms and supplies. A complete inventory should be made at the end of every quarter and upon detachment of the supply officer (see par. 230) or ship's store yeoman. Supply officers are held to a strict accountability for ship's store supplies, and the taking of inventories by others than themselves will be at their own risk of error.

Inventories will be computed at average cost prices, as shown by the stock account.

**467. Surveys.**—“All losses of ship's store stock shall be accounted for by survey. Excessive loss due to deterioration or to dead stock resulting from over supply, either in quantity or assortment, shall be carefully guarded against.” (N. I. 4505.) (Action required where responsibility for damage or loss is fixed, see par. 246.)

Articles unfit for use, not exceeding at any one time a value of \$300, will be referred to the quarterly surveying officer for the supply department. (See par. 246.)

Expenditures by survey shall be made at average cost prices. (See par. 246.)

**468. Reduction of stock.**—When a ship is about to go out of commission or be placed in reserve, the supply officer will reduce stock, as far as practicable, by transfer to the ship's stores of other vessels, and will apply to the Bureau of Supplies and Accounts for authority to turn the remaining articles into store. (S. A. M. 1554-11.)

**469. Sales.**—“All sales in the store shall be for cash, the money thus obtained being taken up on the supply officer's official cash book each day. Commanding officers shall direct that there be included in the selling price of articles purchased for the store a sufficient addition to cost price to protect the Government from loss, and there may also be included in the selling price a further addition as may be deemed advisable to produce a profit to the store not to exceed the legal limit for such profit [15 per cent, act approved June 24, 1910; see par. 473] as set forth in article 4508-1 N. I.” (N. I. 4506.)

In accordance with the foregoing authority a percentage of profit of as nearly 10 per cent as the necessity for avoiding fractions of cents will permit shall be added to the average cost price of articles. (S. A. M. 1845.) If it is deemed expedient to sell articles at reduced price, survey should be called, and they should be expended from the stock account at average cost price and taken up at the price set by the board of survey.

Cash turned in from sales shall be receipted for daily by the supply officer or pay clerk in a book kept by the ship's store yeoman for the purpose.

The salesroom shall be open at such hours as may be prescribed. Price lists, corrected to date, shall be posted at the door and on the ship's bulletin board in full view of prospective purchasers. A cash register may be requisitioned for by the supply officer under the appropriation “Maintenance, supplies and accounts.” When installed it shall be placed so that purchasers may see the registration of the amount of their purchases.

**470. Transfers,** when made, shall be on invoices at average cost prices.

(a) *To “Provisions account.”*—Ration equivalents or combined ration articles only may be transferred to the provisions account. (S. A. M. 1676.)

(b) *To “Clothing and small stores accounts.”*—“To permit the issue of certain items of toilet supplies, such as tooth brushes, tooth powder, toilet soap, etc., to men in debt to the Government by reason of sentences of summary courts-martial, commanding officers are authorized to direct, in writing, the transfer from the ship's store stock to the clothing and small stores stock for issue, \* \* \* of such articles as may be considered necessary for the health and comfort to the men requiring such issues.” (N. I. 1357-1.)

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“These transfers from the ‘Ship's store account’ to the ‘Clothing and small stores account’ shall be covered by the usual transfer invoices prepared monthly and approved by the commanding officer.” (N. I. 1357-2.) (Purchase of such articles when there is no ship's store, see par. 431 (g).)

(c) *To other vessels,* see paragraph 464 (b).

(d) *To supply officers ashore.*—Articles shall not be turned into store ashore except by the authority of the Bureau of Supplies and Accounts, or, if on the Asiatic Station, by the authority of the senior officer present.

(e) *To entertainment of crew.*—When deemed necessary for the entertainment of the crew, articles other than ration articles may be expended on the ship's store return on the usual invoice approved by the commanding officer (see par. 473 for form of certificate) in accordance with G. O. 76 (1910), the value of such articles being expended on the statement of ship's store profits and a copy of the invoice forwarded therewith. (S. A. M. 1676.)

**471. Stock account.**—A stock account shall be kept in which shall be entered, under the head of the item concerned, all receipts, from whatever source, at the actual cost price. At the end of each quarter an inventory shall be taken and the stock found on hand entered at the average cost price as stock carried forward. The difference between the previous inventory (plus any receipts and less expenditures other than sales during the quarter) and the inventory last taken must show the number or quantity or articles sold, and this, multiplied by the selling price, should indicate the amount received from sales. (S. A. M. 1554-7.)

The average cost price of an article will be determined as provided in paragraph 425-1.

**472. Records and returns.**—“In connection with the ship's stores the following records will be kept and procedure observed:

“A stock ledger, S. & A. Form 305, in which will be entered, by items, all receipts and expenditures, as well as the balances brought and carried forward, and the profits.

“At the end of each quarter the quantity of each item found to be on hand by actual inventory will be entered in the ledger at the average price; the sales, computed at the selling price, and the profit will also be entered under each item, the sales being determined by subtracting the quantity on hand at the end of the quarter, plus the expenditures by vouchers, from the balance brought forward from last quarter, plus all receipts; the profit being the amount required to make the money column of total receipts balance with that of the total expenditures. The account of each item will be balanced, the profit entered, and the account closed at the end of each quarter, the balance, if any, being brought down to the next quarter.

“The actual sales as shown by the official cashbook will be entered on the balance sheet, and the profit will be represented by the amount necessary to make the total of the receipts equal the total of the expenditures. With the exception of these two items, the totals shown by the balance sheet should agree with the totals of the individual items in the stock ledger. Where the difference between the sales as per the cashbook and those as per the stock ledger is sufficiently large to make it appear that it is due to some unusual circumstance, special report will be made thereof.

“The balance sheet [S. & A. Form 234] will be accompanied by vouchers to substantiate the entries thereon, including a certified inventory of the balance on hand made out on S. & A. Form 143.” (N. I., 4515.)

Each receipt entry must be supported by invoice [S. & A. Form 7L] or, in the case of purchase, by copy of public bill. (S. & A. Form 51a.) Each expenditure must be supported by original receipted invoice. Expenditures of articles lost or condemned must be supported by copy of approved survey report.

Balance sheet and vouchers will be packed and forwarded as provided in paragraph 958-959.

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473. Ship's store profits.—"An act of Congress, approved June 24, 1910, reads in part as follows:

"*Provided*, That hereafter a profit not to exceed fifteen per centum may be charged on sales from ship's stores, such profit to be expended in the discretion of the Secretary of the Navy, under such regulations as he may prescribe, for the amusement, comfort, and contentment of the enlisted force, and to be accounted for to the Bureau of Supplies and Accounts, Navy Department." (N. I. 4508-1.) (See par. 469.)

"Subject to the provisions of the above act, and to the terms of this order, commanding officers of ships on which ships' stores are maintained are authorized to approve the purchase of such articles, or the procurement of such services, as may be considered necessary or desirable for the amusement, comfort, and contentment of the enlisted force under their respective commands. All profits, less the value of loss by survey or from other causes, may be expended for the purpose indicated in this paragraph." (N. I. 4508-2.)

"The combined crews of all vessels of a command to which tenders are attached shall, for the purposes of distribution of ship's store profits, be considered a part of the complement of the tender, and the profits of the ship's store thereon may be expended under the direction of the senior officer of the command." (N. I. 4511.)

"This section carries with it no authority for expenditures under 'Ship's store profits' aboard any ship not having a ship's store in operation, except as provided in article I 4511." (N. I. 4514.)

"Expenditures from 'Ships' stores profits, Navy,' are to be made in the discretion of the Secretary of the Navy and to be accounted for to the Bureau of Supplies and Accounts." (Comp. Dec. Apr. 28, 1915.)

"The profits on the sales become available for expenditure for the specified objects 'within the discretion of the Secretary of the Navy, under such regulations as he may prescribe' when the sales are made, and continue so available until expended, without reference to the fiscal year, and the profits have no association with the appropriation from which the stores were purchased." (Comp. Dec. Oct. 8, 1913.)

Entrance fees of boats in a regatta are comprehended by the words "the purchase of such articles or the procurement of such services, etc." (Comp. Dec. June 5, 1911.)

"Commanding officers may authorize advance payments from 'Ships' stores profits, Navy,' for subscriptions to such newspapers, magazines, and other periodicals as they may deem desirable for the entertainment and instruction of the enlisted force." (Comp. Dec. Aug. 11, 1914.) (N. I. 4508.)

The written order of the commanding officer is sufficient for expenditures of this nature, and payments shall be made on public bill inscribed "Ships' stores profits, Navy" (par. 679).

With the approval of the commanding officer, articles carried in stock in the ship's store or under the "Provisions" account may be expended on approved invoices, for the purposes contemplated by and as an obligation against the ship's store profits.

The following certificate will be made on all invoices covering the expenditure of stores chargeable to ship's store profits:

"In accordance with article 4508-2, Naval Instructions, the supply officer is hereby authorized to issue the above articles in the quantities stated for use of the crew of this vessel, charging the cost thereof to 'Ships' stores profits, Navy.'" (S. A. M. 3500.)

474. Quarterly statement of "Ship's store profits" (S. & A. Form No. 55) will be forwarded to the Bureau of Supplies and Accounts quarterly and on detachment, showing the unexpended balance brought forward, the accrued profit for the quarter (computed as provided in par. 472), a list by public bill numbers and invoice numbers of expenditures for the quarter, and the remaining unexpended balance to be carried forward.

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"Unexpended balances for any quarter under 'Ship's store profits' may be carried forward and applied to the succeeding quarter without regard to the fiscal year." (N. I. 4510.)

The expenditure entries shall be supported by copies of public bills covering cash expenditures and by copies of invoices covering ship's store supplies or provisions expended in kind for purposes contemplated.

The statement will be packed and forwarded as provided in paragraphs 958-959.

Upon change of supply officers, the officer relieved shall furnish his successor with a copy of the statement rendered on detachment.

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## CHAPTER VIII.

### PURCHASE.

NOTE.—Appropriations, see pars. 933, 673-3; Titles, see pars. 936, 673-3; Deliveries and inspections, see par. 191 et seq.; Preparation and payment of vouchers, see par. 671 et seq.

#### Section 28.—OPEN PURCHASE AND OPEN CONTRACT.

481. **Purchase function defined.**—"The term 'purchase,' when used in the Navy Regulations or Naval Instructions, shall be construed as relating only to the contract or agreement for the sale and delivery of any article or for the performance of any service, but not to the payment entailed by the completion of such contract or agreement; and the duties of purchase and payment shall not be assigned to the same officer, except in the case of fleet, squadron, or division paymasters, supply officers of ships, and such officers as may be specifically designated by the Secretary of the Navy." (N. R. 4641.)

482. **General statutory requirements.**—The Revised Statutes require that all purchases and contracts for supplies or services, except for personal services, be made in the following manner:

(a) *After advertisement.*—(Sec. 3709, R. S.) (Note.—Secs. 3718-3720 prescribe the manner of opening proposals and provide for guaranty, bond, and forfeiture when supplies are purchased after newspaper advertisement, and the act of December 11, 1906 (34 Stat., 841), provides for the use of certified checks in lieu of guaranty and bond.)

(b) *From the lowest bidder.*—(Sec. 3718, R. S.)

(c) *By formal contract and bond.*—(Secs. 3718-3719, R. S.)

The relaxation of some or all of the above requirements is permitted under special provisions of law covering purchase in the open market, such being the method of purchase employed afloat (par. 489 et seq.).

"That no part of any sum herein appropriated shall be expended for the purchase of structural steel, ship plates, armor, armament, or machinery from any persons, firms, or corporations who have combined or conspired to monopolize the interstate or foreign commerce or trade of the United States, or the commerce or trade between the States and any Territory or the District of Columbia, in any of the articles aforesaid, and no purchase of structural steel, ship plates, or machinery shall be made at a price in excess of a reasonable profit above the actual cost of manufacture. But this limitation shall in no case apply to any existing contract." (Act Mar. 4, 1913.)

483. **Supervision of purchases.**—"Excepting when purchase is to be made by the fleet, squadron, or division paymaster under the direction of the flag officer, commanding officers have supervisory power over the purchase of supplies, and in approving requisitions shall be guided by the actual needs of their commands, taking into consideration the nature of the service in which they are engaged, the probability of being able to obtain the supplies from other ships, and the possibility of obtaining them from the United States without too great a delay." (N. I. 4479-1.)

484. **Purchasing officers afloat.**—"No purchase is in any case to be made by other than a supply officer, and no article shall be purchased unless the necessity for the same is first properly established. All purchases shall be made after competition." (N. I. 4479-2.)

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Purchases may be directed to be made by the fleet, squadron, or division paymaster (par. 44), or by purchasing officers ashore. Otherwise they will be made by the supply officer of the vessel. (N. R. 3021.)

"Medical supplies, surgical instruments, and 'instruments of precision' shall be selected by officers representing the departments requiring them." (N. I. 4480.)

485. **Orders for delivery at a navy yard.**—In placing orders for ship supplies of whatever character, where there is a probability that the supplies will be delivered to a navy yard for further delivery to the ship by reason of her departure, or otherwise, supply officers afloat will include in such orders full instructions to the contractors as to the proper markings to be placed on the packages in such cases, which should be addressed to the vessel "Care of the supply officer" of the yard. The order will also state fully the terms as to delivery, viz, whether f. o. b. ship's side or factory, and the supply officer of the ship should furnish a copy of the order to the supply officer of the yard to whom delivery of the stores is to be made. (S. A. M., 1372.) (See also par. 465, "Delivery of ship's store supplies.")

486. **Gratuities from contractor.**—"No person employed in the Navy, or under the Navy Department, shall take or receive, directly or indirectly, any emolument or gratuity from any contractor or other person furnishing supplies, or act as agent or attorney for such person. (Secs. 1781, 1782, R. S.)" (N. R. 1521.)

487. **Fraud.**—"If any person under the Navy Department has knowledge of any fraud, collusion, or improper conduct on the part of any purchasing or other agent or contractor, or on the part of any person employed in superintending repairs, receiving or receipting for supplies, or has knowledge of any fraud, collusion, or improper conduct in any matters connected with the naval service he shall report the same immediately, in writing over his proper signature, to his immediate superior, specifying the particular act or acts of misconduct, fraud, neglect, or collusion, and the means of proving the same." (N. R. 1504-2.)

488. **Brokerage.**—"No charge shall be allowed in the accounts of disbursing officers for a commission paid to any person for making a purchase." (N. I. 4653-2.)

488a. **Dealers permitted on board.**—"Dealers and agents of dealers may be permitted on board vessels when wanted for the purpose of expediting public business." (G. O. 92, 1914.)

489. **Statutory authority for open purchase and open contract.**—The statutory requirements (par. 482) that all purchases and contracts for supplies or services, except for personal services, be made under formal contract and bond, from the lowest bidder, after advertisement, are modified to permit of purchase in the "open market," as provided in the statutes quoted below:

(a) "When immediate delivery or performance is required by the public exigency, the articles or services required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals." (Sec. 3709, R. S.)

"Every emergency contract for services or material shall fix a maximum amount beyond which contractual liability will not be incurred. (N. I. 4472-8.)

(b) "All provisions, clothing, hemp, and other materials of every name and nature, for the use of the Navy, and the transportation thereof, when time will permit, shall be furnished by contract, by the lowest bidder." (Sec. 3718, R. S.)

(c) "The provisions which require that supplies shall be purchased by the Secretary of the Navy from the lowest bidder, after advertisement, shall not apply to ordnance, gunpowder, or medicines, or the supplies which it may be necessary to purchase out of the United States for vessels on foreign stations, or bunting delivered for the use of the Navy, or butter or cheese destined for the use of the Navy, or things contraband of war." (Sec. 3721, R. S.)

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(d) "The Secretary of the Navy, in making contracts and purchases of articles for naval purposes, shall give the preference, all other things, including price and quality, being equal, to articles of the growth, production, and manufacture of the United States. In purchasing fuel for the Navy, or for naval stations and yards, the Secretary of the Navy shall have power to discriminate and purchase, in such manner as he may deem proper, that kind of fuel which is best adapted to the purpose for which it is to be used." (Sec. 3728, R. S.)

(e) "Hereafter the purchase of supplies and the procurement of services for all branches of the naval service may be made in open market in the manner common among business men, without formal contract or bond, when the aggregate of the amount required does not exceed five hundred dollars, and when, in the opinion of the proper administrative officers, such limitation of amount is not designed to evade purchase under formal contract or bond, and equally or more advantageous terms can thereby be secured." (Act Mar. 2, 1907.)

490. **Requisition authority.**—Specific authority for open purchase or open contract afloat must be in the hands of the purchasing officer in the form of a duly approved requisition bearing a written order for such action by him; this order must be signed by an officer competent to direct purchase. (See pars. 182-183.) The autographic signature of an officer empowered to approve a requisition or to direct purchase thereunder is required. No delegation of his authority is permitted. (Comp. Dec. Apr. 24, 1905; Aug. 14, 1907. See par. 136.) The date of approval should be prior to that of purchase. (S. A. M. 3377.)

When purchase is completed, the requisition will be attached to the original voucher, to be forwarded with the quarterly returns to the Auditor for the Navy Department.

491. **Method of absence of advertising.**—Public competition in the open market shall be obtained by means of advertising, either in the newspapers or by circular letters, etc., except as provided in (c), (d), and (e) below.

(a) **Newspaper advertising.**—"No advertisement, notice, or proposal for any executive department of the Government, or for any bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such department; and no bill for any such advertising, or publication, shall be paid unless there be presented with such bill a copy of such written authority." (Sec. 3828, R. S.) (N. R. 4644.)

"Officers of the Pay Corps or others who, in carrying out orders from the department or any bureau thereof, are under the necessity of advertising shall forward to the department a copy of the proposed advertisement, and the department will take such further steps as may be required for the publication of the same." (N. I. 4946-1.)

(b) **Circular letters, etc.**—"Advertisement need not necessarily be by publication in the newspapers." (3 Comp., 175.) "When advertisement in newspapers is impracticable, it should be done by circulars, posters, letters, or other effective means of notifying dealers, and inviting competitive bids." (3 Comp., 470.) Where bids or quotations are received by telephone confirmation should be obtained in writing. (S. A. M. 2974.)

"When time will permit, proposals shall be sent by the purchasing officer to persons engaged in the particular business to be performed, or in furnishing the supplies desired, accompanied by posting of handbills in the proper localities, or by other means of giving publicity." (3 Comp., 175.) The object being to secure the most thorough competition possible, such forms of advertising shall be given the widest circulation practicable. Dealers who have previously been delinquent shall not be given an opportunity to bid until delinquencies have been satisfactorily removed.

Form 106, "Proposal afloat," should be employed, or circular letters embodying information and stipulations similar to those required by said form.

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Form 101, "Proposal ashore," should be employed with adaptations in the event of a formal contract being required.

The return of Form 106, or a letter embodying the specifications and conditions, signed by the bidder, constitutes a proposal. The accepted proposal must be indorsed "Accepted" over the signature of the purchasing officer, and attached to the original public bill, to be forwarded to the Auditor for the Navy Department with the quarterly returns.

(c) *Without advertising* (Sec. 3721, R. S.).—Advertising may be dispensed with when the vessel is on a foreign station, or in the case of certain supplies enumerated in section 3721, Revised Statutes (see par. 489c); but whenever practicable, competition should nevertheless be secured.

(d) *Without advertising—Exigency*.—Advertising may be dispensed with under an exigency requiring immediate delivery or performance as provided by section 3709, Revised Statutes (par. 489a), but the exigency must have existed prior to the order. (S. & A. Form 51, approved by Comptroller Aug. 27, 1907.)

(e) *Without advertising—Competition impracticable*.—In certain cases when advertising would manifestly have been useless, the omission of it has been construed by the accounting officers of the Treasury to be legal. Among such cases are the following:

(1) Under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor. (2 Comp. 373.)

(2) The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price. (2 Comp. 632.) "When patented or proprietary articles are objects of competition, advertisement with its usual competition should be had just as in any other article." (Comp. quoted in G. O. 165, Aug. 9, 1904.)

(3) There is only one dealer within a practicable distance from whom the articles can be obtained. (S. & A. Form 51, approved by Comp. Aug. 27, 1907.)

(4) Prices or rates are fixed by legislation, either Federal, State, or municipal, or by competent regulation. (S. & A. Form 51.)

(5) Previous advertising for the identical purchase has been followed by the receipt of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results. (S. & A. Form 51.)

**492. Opening bids.**—"All persons offering bids shall have the right to be present when the bids are opened and inspect the same." (Sec. 3722, R. S.)

**493. Awards.**—Award to lowest bidder shall be made (sec. 3718, R. S.) except as below provided, and delivery shall be directed subject to the conditions and stipulations enumerated in the invitation to bid (par. 491b). The acceptance of a bid shall be in writing when time will allow, and the proposal, if written, shall be indorsed and filed as provided in paragraph 494b.

(a) Purchases under section 3721, Revised Statutes (par. 489c) need not be made from the lowest bidder, but, other things being equal, the lowest bid, if more than one has been obtained, shall be accepted.

(b) The offer of any person who, as principal or surety, has been a defaulter in any previous contract, may be rejected. (Sec. 3722, R. S.)

(c) "No bids having nominal or fictitious prices shall be considered." (Sec. 3722, R. S.)

(d) "If more than one bid be offered by any one party, by or in the name of his or their clerk, partner, or other person, all such bids may be rejected." (Sec. 3722, R. S.)

(e) "No person shall be received as a contractor who is not a manufacturer of, or regular dealer in, the articles which he offers to supply." (Sec. 3722, R. S.)

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"A regular dealer, as that term is used in section 3722 of the Revised Statutes, \* \* \* has been considered to mean one who is regularly engaged in the business of buying articles and selling them to the general public and not merely to a Government department. The \* \* \* company does not come within this meaning of the term, having been organized, it appears, to deal in Army and Navy contracts only, to the exclusion of business with the general public. Nor is the department satisfied from the facts shown in the accompanying papers that this company has the experience and facilities necessary to fulfill contracts promptly and satisfactorily and thereby save the Government from the inconvenience, loss and delay that it appears to be the purpose of the statute to avoid. The rejection of bids by the \* \* \* company for the furnishing of naval supplies is accordingly authorized." (Dept. End. 26801—466, May 8, 1913.)

(f) Bids may be rejected on account of excessive or unreasonable prices exceeding ten per cent above their fair market value. (Sec. 3724, R. S.)

(g) Awards of provisions and ship's store supplies shall be made by items to lowest responsible bidder. (See par. 332-5 and 464a.)

(h) When only one bid is received it may be accepted.

**494. Contract or agreement.**—"Three general forms of agreement are recognized" (17 Comp. 305), as enumerated in (a), (b), and (c) below:

"While it is not requisite that the delivery of goods or the rendering of services shall be completed within the fiscal year in which they were contracted for, the statute quoted [sec. 3690, R. S., see par. 673-3] plainly requires that the contract in question, whether written or oral, shall be fully concluded during the fiscal year of the appropriation to which it is chargeable." (N. I. 4692-2.)

"Every emergency contract for services or material shall fix a maximum amount beyond which contractual liability will not be incurred." (N. I. 4472-8.)

(a) *Formal contracts.*—After acceptance of a bid, if the amount involved exceeds \$500, formal contract and bond are required to be executed when time will permit (R. S. 3718); but as the absence of exigency will in most cases permit of purchases ashore the execution of formal contract and bond will rarely be necessary afloat.

Should a supply officer afloat be under the necessity of entering into formal contract, the following provisions of the statutes, as embodied in S. & A. Form 250, must be carried out:

Sections 3739-3742, Revised Statutes, prohibit the participation in any contract of any Member of or Delegate to Congress, define such participation, and prescribe penalties for both parties to the contract.

Section 3743, Revised Statutes, as amended by the act of July 31, 1894, provides that all contracts shall be deposited promptly in the Treasury Department (office of the Auditor for the Navy Department).

Section 3744, Revised Statutes, provides that all contracts shall "be reduced to writing and signed by the contracting parties with their names at the end thereof."

Sections 3744-3746, Revised Statutes, provide, under penalty of fine and imprisonment, that a copy of every contract "shall be filed by the officer making and signing the contract in the returns office of the Department of the Interior as soon after the contract is made as possible and within 30 days, together with all bids, offers, and proposals to him made by persons to obtain the same, and with a copy of any advertisement he may have published inviting bids, offers, or proposals for the same." The method of preparing the necessary papers and the form of affidavit required as certification of the copy are also prescribed.

Act of June 19, 1912.—"That every contract hereafter made to which the United States, any Territory, or the District of Columbia is a party, and every such contract made for or on behalf of the United States, or any Territory, or

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said District which may require or involve the employment of laborers or mechanics shall contain a provision that no laborer or mechanic doing any part of the work contemplated by the contract, in the employ of the contractor or any subcontractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work; and every such contract shall stipulate a penalty for each violation of such provision in such contract of five dollars for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and any officer or person designated as inspector of the work to be performed under any such contract, or to aid in enforcing the fulfillment thereof, shall, upon observation or investigation, forthwith report to the proper officer of the United States, or of any Territory, or of the District of Columbia, all violations of the provisions of this act directed to be made in every such contract, together with the name of each laborer or mechanic who has been required or permitted to labor in violation of such stipulation and the day of such violation, and the amount of the penalties imposed according to the stipulation in any such contract shall be directed to be withheld for the use and benefit of the United States, the District of Columbia, or the Territory contracting by the officer or person whose duty it shall be to approve the payment of the moneys due under such contract, whether the violation of the provisions of such contract is by the contractor or any subcontractor. \* \* \*

"SEC. 2. That nothing in this act shall apply to contracts for transportation by land or water, or for the transmission of intelligence, or for the purchase of supplies by the Government, whether manufactured to conform to particular specifications or not, or for such materials or articles as may usually be bought in open market, except armor and armor plate, whether made to conform to particular specifications or not, or to the construction or repair of levees or revetments necessary for protection against floods or overflows on the navigable waters of the United States: *Provided*, That all classes of work which have been, are now, or may hereafter be performed by the Government shall, when done by contract, by individuals, firms, or corporations for or on behalf of the United States or any of the Territories or the District of Columbia be performed in accordance with the terms and provisions of section one of this act. The President, by Executive order, may waive the provisions and stipulations in this act as to any specific contract or contracts during time of war or a time when war is imminent, and until January first, nineteen hundred and fifteen, as to any contract or contracts entered into in connection with the construction of the Isthmian Canal. No penalties shall be imposed for any violation of such provision in such contract due to any extraordinary events or conditions of manufacture, or to any emergency caused by fire, famine, or flood, by danger to life or to property, or by other extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable."

"That in case of national emergency the President is authorized to suspend provisions of law prohibiting more than eight hours labor in any one day of persons engaged upon work covered by contracts with the United States: *Provided further*, That the wages of persons employed upon such contracts shall be computed on a basic-day rate of eight hours' work, with overtime rates to be paid for at not less than time and one-half for all hours work in excess of eight hours." (Act Mar. 4, 1917.)

(b) *Written proposals and acceptances.*—If accepted, a proposal should be indorsed "accepted" over the signature of the purchasing officer, and attached to the original public bill, to be forwarded with the quarterly returns to the Auditor for the Navy Department.

(c) *Less formal agreements.*—"This last will include verbal [oral] agreements, immediately executed." (17 Comp. 305.)

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#### 495. Procurement of supplies and services—By objects:

NOTE.—The function of purchase being distinct from that of disbursing (see par. 481), the following classification is designed to include instructions governing the supply officer in purchasing, and so far as practicable is distinct from the classification under paragraph 679, public bills, which is designed to include instructions governing preparation and payment of all vouchers, as well as more comprehensive instructions governing such matters as come before the supply officer in the form of claims, without previous purchase action on his part.

The following classification is exclusive of provisions (see par. 332), ship's store supplies (see par. 464), purchases from ship's store profits (see par. 473), and clothing and small stores (see par. 431).

*Advertising, newspaper*, see paragraph 491a.

*Alterations to the hull, machinery, or permanent fittings*, see Repairs, below.

*Bunting*, see paragraph 489c.

*Butter*, see paragraph 489c.

*Charter of a vessel.*—"If it is necessary to charter a vessel for any purpose, the commander in chief shall have a charter party containing all the agreements of the contracting parties drawn in quadruplicate, retaining one copy, giving one to the master of the chartered vessel, forwarding the third to the Secretary of the Navy, and giving the fourth to the officer of the Pay Corps concerned, to be forwarded with the bill to the Auditor for the Navy Department." (N. I. 939.)

NOTE.—(N. I. p. 85) The provisions of this article are to be carried out by commanding officers, senior officers present, and division commanders, so far as they may be applicable to such officers and to existing conditions.

*Cheese*, see paragraph 489c.

*Coal.*—Requisitions will be submitted by the supply officer. (N. I. 4423-1.)

Purchases of coal in the open market are subject to the provisions of section 3728, Revised Statutes. (See par. 489d.)

Coal is procurable on annual contract in certain foreign ports as specified in the Coal Notice for Foreign Ports issued annually for each calendar year by the Bureau of Supplies and Accounts.

The commanding officer should notify the coal contractor as early as practicable of the probable number of tons that will be required and the probable date of the ship's arrival.

As the prices stated in the "coal notice" are, unless the words "fixed price" appear thereafter, subject to reduction when the current local price of coal of the same quality is lower than the contract price, competitive bids shall be procured from responsible dealers before the order is placed. In case a lower bid is received, which the contractor upon request declines to meet, the commanding officer is to determine whether the coal shall be ordered against contract or purchased in the open market.

Annual coal contracts call for the delivery of nothing but the best quality of Welsh or American steaming coal, of certain enumerated trade names, and if doubt exists as to the quality of the coal proposed to be furnished, the coal should be carefully inspected and the contractor required to produce mine certificates or other documents to satisfy such doubt.

Contractors may, at their option, be relieved from their obligations in the event of the act of God, fire, war, strikes, hostilities, lockouts, stoppage of pitmen or laborers, whether general or partial, affecting the working of the contract; and in the event of Great Britain being engaged in war with any European power, contractors may, at their option, cancel the contract at any port where the coals to be supplied are English, Welsh, or Scotch.

The purchase of coal under these contracts is optional on the part of the United States in all contract ports should the vessel be accompanied by or met by either chartered or Government-owned colliers, and is optional on the part of the United States in Chinese or Japanese ports should it be desired to purchase Chinese or Japanese coal.

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(a) **TALLYING AGREEMENT.**—"When arrangements are being made for the purchase and delivery of coal on board, the supply officer of the ship shall enter into written agreement with the contractors or agents before coal is purchased or delivered, specifying the exact manner of delivery and method of accounting for the quantity. This agreement shall be subject to the approval of the commanding officer." (N. I. 4429-10.)

"When coal is to be purchased the commanding officer shall see that the requirements for weighing or measuring it are carefully observed, as prescribed in this article." (N. I. 4429-2.)

"If the method of weighing into lighters is adopted, the commanding officer shall send an officer to see the coal weighed and put in the lighters, which officer shall record the amount and give a written certificate thereof to the commanding officer and to the contractor or agent. This officer shall see that his record of the total amount agrees with that of the contractor or agent before the coal is delivered alongside the ship." (N. I. 4429-3.)

"Where the amount is to be determined by weighing filled baskets, bags, etc., the commanding officer shall not allow the coaling to begin until agreement has been made as to how full the baskets, bags, etc., are to be, how many are to be weighed, and until the scales to be used have been adjusted to the satisfaction of both parties. If a dispute shall arise at any time during the coaling as to the correct tally or aggregate amount received up to that time, the coaling shall be stopped and the matter adjusted before proceeding. No coaling should be done unless the contractor or agent has men present to keep tally, or has expressed his willingness to accept the ship's tally." (N. I. 4429-4.)

"Where the weight is to be determined by measurement the cubic feet per ton shall be agreed upon by both parties before any coal is placed on board." (N. I. 4429-5.)

"Where the coal is to be delivered through chutes or by coal-handling machinery, the method of determining the amount shall depend upon the circumstances, for which no general rules can be laid down, but care shall be observed, as in all other cases, to make agreement previous to coaling concerning the method of determining weights and tallies." (N. I. 4429-6.)

"When coal is received by vessels of the Navy from a collier, whether chartered or Navy, a careful inspection shall be made to see whether or not the cargo is received intact or whether it shows any signs of having been breached. If it is apparently intact, and there is no apparent reason to suppose that any of the cargo has been removed, then the bill of lading shall be accomplished by the consignee for the full amount of coal loaded into the collier, as shown by her bill of lading or other papers." (N. I. 4429-7.)

"An allowance of not more than 1 per cent may be made for unavoidable loss in discharging the coal from the collier; and if there should be a discrepancy not exceeding 1 per cent between the tally total and the bill of lading weight, each ship coaling will be charged for the quantity of coal actually received by tally; but if the discrepancy exceeds 1 per cent the difference between the tally total and the bill of lading weight (after deducting from the latter weight the allowance of 1 per cent), shall be prorated by the senior officer present among the ships thus coaling and signed for accordingly." (N. I. 4429-8.)

"Should the cargo of any chartered collier appear to have been tampered with in transit, or should there be sufficient discrepancy between the tallied and bill of lading weights to render it advisable, a board of investigation shall be ordered before coaling begins, if practicable, to report in regard to the matter, and the amount of coal signed for shall depend upon the finding of this board, as approved or modified by the senior officer present. A similar board may be ordered by the senior officer present in the case of a naval collier, should that officer deem it advisable." (N. I. 4429-9.)

"In receiving fuel other than coal the procedure prescribed in the preceding article shall be followed as closely as circumstances will permit, subject to the provisions of chapter 29 of these instructions." (N. I. 4430.)

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"In any case where fuel is supplied to a ship of the Navy by or secured from a foreign Government direct and not from or through private contractors, the senior officer present is authorized, in view of the courtesy thus extended by such foreign Government, to waive such of the provisions of Articles I 4429 and I 4430 as he may deem necessary or desirable in view of the requirements of international courtesy between the agents of one Government and those of another." (N. I. 4431.)

(b) **WEIGHTS AND MEASURES.**—The cubic measurements of coal per ton of 2,240 pounds, as ordinarily accepted commercially, are as follows:

	Cubic feet.
Welsh coals.....	42.7 to 43.0
American coals.....	42.5
New Castle coals.....	45.0
Australian coals.....	43.0
Japanese coals.....	43.0
West coast of America coals.....	43.0

*Computing machines*, see paragraph 305, Typewriters.

*Contraband of war*, see paragraph 489c.

*Emergencies and extraordinary expenses.*—"Contingent, Navy: For all emergencies and extraordinary expenses, exclusive of personal services in the Navy Department, or any of its subordinate bureaus at Washington, District of Columbia, arising at home or abroad, but impossible to be anticipated or classified, to be expended on the approval and authority of the Secretary of the Navy, and for such purposes as he may deem proper." (Annual appropriation act.)

*Fuel*, see Coal, gasoline, supra; fuel oil below; also paragraphs 305, 679.

*Funeral expenses.*—"No funeral expenses of a naval officer who dies in the United States, nor expenses for travel to attend the funeral of an officer who dies there, shall be allowed. But when an officer on duty dies in a foreign country [or on the high seas—6 Comp. 620] the expenses of his funeral, not exceeding his sea pay for one month, shall be defrayed by the Government, and paid by the paymaster upon whose books the name of such officer was borne for pay. (Sec. 1587, R. S.)" (N. R. 4551-2.)

"In the case of enlisted men of the Navy and Marine Corps who die and are buried elsewhere than within the United States the amounts paid for funeral expenses, including preparation, encasement, and interment of remains, shall not exceed \$50 each, unless due regard for decent burial renders greater expense necessary, which fact must be certified on all copies of the public bill by the officer ordering the payment." (N. R. 4551-3.)

*Gasoline* shall not be purchased in the open market at ports where obtainable by order under quarterly or annual contract.

*Gunpowder*, see paragraph 489c.

*Instruments.*—"Medical supplies, surgical instruments, and 'instruments of precision' shall be selected by officers representing the departments requiring them." (N. I. 4480.)

*Land.*—"No land shall be purchased on account of the United States, except under a law authorizing such purchase." (Sec. 3736, R. S.)

*Laundry work*, extra provisions, and groceries for the sick shall be obtained by open purchase on duly approved requisitions." (N. I. 2121.)

Payment for laundry work performed by enlisted men, see paragraph 679.

*Medical supplies.*—See Instruments; see also paragraph 489c.

*Medical treatment in civilian hospital.*—"Officers and enlisted men of the Navy and Marine Corps, when on duty at a place where there is no naval hospital, may be sent to other hospitals upon the order of the commander in chief, or the senior officer present, and the expenses of such persons shall be paid from the naval hospital fund; and no other charge shall be made against their accounts than such as are made for persons under treatment at naval hospitals." (N. R. 4532-1.)

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*Newspaper subscriptions.*—"No subscriptions for newspapers or contracts for telephone service shall be made without the express authority of the department." (N. I. 4945-1.) (See Ship's store, par. 473.)

*Oil, fuel,* see paragraph 305.

*Oil, lubricating,* shall not be purchased in open market at ports where obtainable by order under annual contract.

*Ordnance,* see paragraph 489c.

*Proprietary or patented articles.*—(Absence of competition, see par. 491 e2, not allowed in case of provisions unless competition can be had—see par. 332-5.) The issue of proposals for such articles is authorized only when approved requisitions bear the certificate of the requiring officer that such specific articles and no others will answer the requirements of the service. (See par. 177.)

Proposals issued for specific brands of engineering supplies, the designation of which by name is allowed on requisitions as provided in paragraph 177, must carry a notation substantially as follows:

"Bids on articles differing slightly from the above details, will be considered, provided such differences are clearly noted and described by the bidder, and provided further, that the articles offered under these conditions are found to cover fully and equally well the essential requirements of the Government."

In inviting bids for supplies, if it be known that any article, device, or material desired is covered by a patent, such fact should be stated in the specifications, or if bids are made according to sample only, attention should be invited to the fact that the article has been patented. If it is doubtful whether an article has been patented, the specifications should so state, and bidders thus be put on their guard. (S. A. M. 1262.)

*Provisions, for sick,* see Laundry, above.

*Repairs or alterations to Title A.* (Repairs to equipage, see par. 297; repairs to supplies, see par. 298.) "In a foreign port, or in a home port where there is no navy yard, when any ship under his command requires slight repairs which can not be made by the mechanics of the Navy present without too much delay the commander in chief shall direct that the repairs be made in the manner most advantageous to the Government. In acting under this article, the provisions of Article I 4360 shall be strictly observed." (N. I. 934.)

*NOTE.*—The provisions of this article are to be carried out by commanding officers, senior officers present, and division commanders, so far as they may be applicable to such officers and to existing conditions. (N. I. p. 85.)

"So far as practicable, repairs shall not be undertaken on a foreign station, or elsewhere than at a navy yard, except such as can be done by the ship's force. Alterations shall never be undertaken without prior approval by the bureau, and such approval will only be given for the performance of the work elsewhere than at a navy yard in cases of the utmost importance." (N. I. 4360-1.)

"When urgent repairs to cruising vessels are necessary on a foreign station or not at a navy yard, they shall be ordered by the commander in chief or senior officer present in advance of the approval of the bureau." (N. I. 4360-2.)

"No work shall be done under the provisions of this article in a home port unless it be absolutely necessary and unless it be impracticable to get along without it until arrival at a navy yard, and no work of any considerable magnitude shall be undertaken under these conditions without the prior approval of the bureau, except in case of urgent necessity and where telegraphic communication with the department is impracticable." (N. I. 4360-3.)

*Telephones,* see Newspapers, above.

*Toilet supplies for court-martial prisoners* are purchasable under "Clothing and small stores fund" on ships where there is no ship's store. (See par. 431g.)

*Transportation of persons,* see paragraph 511 et seq.

*Transportation of effects* of deceased officers and enlisted men of the Navy is allowed by the annual appropriation acts under "Contingent, Navigation."

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The Wells, Fargo & Co. Express, the American Express Co., and the Adams Express Co. allow free transportation up to 150 pounds of such personal effects as accompany remains of deceased officers, enlisted men, etc., shipped by express, to destinations designated by the next of kin. (S. A. M. 2415.)

Care should be exercised in packing effects in such a manner as to keep the weight within 150 pounds, if possible, and also to have the effects accompany the remains whenever practicable. When necessary to ship the effects separately they should be shipped by freight whenever a saving could thereby be had.

*Transportation of property,* see paragraph 261 et seq.

*Transportation of remains.*—The remains of deceased officers and men of the Navy or Marine Corps may be prepared for transportation and shipped to their homes (whether their homes are in the United States or abroad.—Comp. Dec., Nov. 10, 1902) by the cheapest method and route available. In determining the cheapest route due regard must be paid to routing over land-grant railroads (see par. 515b), as the laws relative to transportation rates over such railroads are applicable to the transportation of remains. (Comp. Dec., Oct. 31, 1904.)

"Transportation of remains is governed by annual appropriation, and is distinct from 'funeral expenses' or 'expenses of interment.'" (Comp. Dec., Aug. 21, 1908.) (N. R. 4551 10.)

"The appropriation 'Transportation of remains,' which has been made for some years, has been held to include the necessary expenses for preparation of the remains for transportation (5 Comp., 792; 9 id., 532), but it has not been so held by this office when specific provision is made for funeral, burial, or interment expenses. In such cases all the customary expenses, including the coffin and preparation of the remains for burial, should be borne by the specific appropriation and the expense of transportation merely should be charged to an appropriation for transportation. \* \* \*" (Comp. Dec., Aug. 21, 1908.)

The remains of a man who dies after discharge from the service can not be transported to his home at Government expense. (Comp. Dec., July 24, 1914.)

*Typewriters,* see paragraph 305.

*Water, fresh.*—In a foreign port where a coal contract (see Coal, above) is in force the contractor will supply fresh water at the lowest market rates or as specified in the Coal Notice for Foreign Ports, unless prevented by causes beyond control.

Requisitions and accounting for water, see paragraph 305.

The following conditions will be incorporated in proposals concerning compressed yeast under Navy contracts:

"Bids to be submitted with the understanding that the compressed yeast is guaranteed to keep in good condition for a period of 50 days when placed under refrigeration as soon as delivered to ship or station of the Navy, and from that time kept at a temperature of from 22° to 32° F.: Provided, That when yeast is taken out of low-temperature refrigeration for use it shall be allowed to thaw out slowly in a temperature not above 50° F." (S. A. M. 4165.)

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## Section 29.—ORDERS UNDER CONTRACTS.

NOTE.—Contracts let by the Bureau of Supplies and Accounts for boiler gaskets, packing, rain clothes, rubber boots, and illuminating wax, though published to the service in the same manner as contracts referred to in paragraph 501, are not subject to delivery on order of officers of ships, but should be obtained by requisition submitted to the supply officer of a navy yard specified as a point of delivery.

501. Contracts for supplies or services, subject to order by officers afloat, are entered into, for periods of one year or less, by the Bureau of Supplies and Accounts, by supply officers of navy yards and stations, by fleet or division paymasters, and by the Bureau of Navigation, as follows (annual contracts subject to order afloat cover fiscal years, except coal and water, which cover calendar years):

(a) *By Bureau of Supplies and Accounts (annually or quarterly).*—1. Coal (see par. 495) for delivery at certain foreign ports.

2. Water (see par. 495) for delivery at certain foreign ports.

3. Gasoline and distillate (see par. 495) for delivery at certain foreign ports.

4. Groceries (see par. 332-3a) for delivery at certain foreign ports.

5. Oil, fuel (see par. 495) for delivery at certain foreign ports.

6. Oil, lubricating (see par. 495) for delivery at certain foreign ports.

(b) *By supply officers ashore or Navy purchasing officers (annually, quarterly, or monthly).*—Fresh provisions (see par. 332-3b) for delivery at certain domestic ports.

502. Schedules covering the details of annual and quarterly contracts, including specifications, prices, terms of delivery, etc., are issued previously to the periods to which they pertain, by S. and A., as supplements to the "Memoranda for the Information of Officers of the Pay Corps," etc. The details of fresh-provision contracts let by supply officers should be obtained by application to the supply officer of the appropriate navy yard.

503. When to be availed of.—In ports where schedules or other official notices indicate that contracts are in force, all purchases of supplies or services thereby provided for shall be made by orders under contracts. Articles of provisions not listed may be purchased in the open market as provided in paragraph 332-5.

504. Specific authority.—A requisition by the officer concerned, approved by the commanding officer, authorizes the placing of an order under an existing contract. In the case of annual or quarterly contracts, returns of which are made by the contracting officer to the Auditor for the Navy Department (par. 494), the supply officer settling the voucher is not required to file requisitions with his returns; consequently requisitions covering the orders may be dispensed with in such cases, and the orders placed after approval of the commanding officer. Unless contracts entered into by fleet or division paymasters have been formally recorded in the auditor's office, an approved requisition is required.

505. Placing of orders.—(Provisions, see par. 332-3; ship's store supplies, see par. 464; fitting out the fleet, provisions, see pars. 141, 331; clothing, see par. 431.) Orders shall be placed by the supply officer of the vessel. They should, unless impracticable, be in writing, and oral orders should be confirmed by written ones. Ample notice should be given. Except under military necessity, care should be taken that purchases under annual, quarterly, or monthly contracts are not made in quantities so large as to nullify future contracts. (See par. 331a.)

506. Purchase on contractor's account.—All formal contracts contain a clause providing for purchase or procurement by the Government from other dealers in case the contractor fails in any respect to perform the contract. In accordance with this clause the commanding officer may, in case of failure of the contractor to deliver or to make satisfactory or acceptable deliveries, direct



purchase in the open market of an equal quantity of the articles, to conform to original specifications; and the excess of cost, if any, shall be charged to the contractor.

Purchase on contractor's account will be covered, in the case of bureau contracts, by requisition approved by the commanding officer, giving the name of the contractor for whose account the purchase is made, the contract number, and the reasons for the purchase. Such requisition is not necessary to cover purchases of this character under yard supply office contracts or open purchase, as the original authorization covers such purchase against account. Purchases shall be made in the open market in the usual manner, as provided in paragraph 489 et seq. Should the price be in excess of the contract price, the difference shall be collected by the supply officer in cash and taken up in his money accounts with an entry as to the contract number and contractor's name.

"Where a contractor failed to furnish several items of supplies which were purchased by the Government in the open market at a greater cost for all items but one than the respective prices at which the contractor had agreed to furnish them, one item having been purchased at less cost, the contractor is not entitled to credit for the decreased cost of the latter item." (7 Comp. 737, syllabus.)

NOTE.—The foregoing decision was on September 6, 1913, held by the comptroller not to apply to the present form of contract. It is therefore desired for the present that all cases of default be referred to S. & A.

In the event of the contractor's refusal to pay the excess in cost, the supply officer will make immediate report of the fact to S. & A., giving all the circumstances connected therewith and requesting that a charge be made against the contractor's account. Payments on outstanding bills in favor of the contractor should be withheld pending instructions.

"When a contractor fails in the performance of his obligations and it becomes necessary to purchase materials or supplies for his account, it is desired that care be exercised to avoid paying excessive prices therefor. \* \* \* The failure of a contractor to make deliveries does not relieve the department of the obligation to exercise reasonable care and precaution in ascertaining and agreeing upon the price to be paid for making purchases for his account. The mere failure of a contractor to make deliveries as required does not in itself create an emergency requiring immediate delivery, and procedure appropriate to an emergency should not be resorted to on account of a contractor's failure unless an emergency has actually arisen. If a contractor's failure does create an emergency only such part of the undelivered materials or supplies as are necessary to meet such emergency should be obtained under the law and regulations applicable to emergency purchases. All other materials or supplies bought for the account of a defaulting contractor should be obtained in a manner that will disadvantage him the least without injuring the Government's interests." (Secy. Navy to S. & A., Jan. 6, 1912.)

507. Reports against contractors shall be made to S. & A. under bureau contracts or to the yard supply officer making the contract by the supply officer or head of department concerned in cases where the contractor has failed to give satisfaction. The facts in connection with each rejection, purchase for account, or in any other case where the contractor fails to give entire satisfaction, should be reported immediately to the bureau or yard supply office concerned, in order that each instance can be made a matter of record for the purpose of assisting the bureau or yard supply office in rejecting future bids of such unsatisfactory contractor. A carbon copy of each report should be made and forwarded to the contractor for his information, in order that he may have cognizance of the fact that a report has been made against him and will be entered on his record. (S. A. M. 3600.)

508. Payments of bills for delivery or services performed under contracts shall be promptly made as provided in paragraph 671 et seq. Bills for daily or frequent deliveries shall be settled monthly and upon sailing. Bills for purchases by fleet, squadron, or division paymaster, see paragraph 72.

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## Section 30.—TRANSPORTATION.

NOTE.—See also "Transportation Instructions" issued by the Bureau of Navigation; transportation of property, see Shipments (par. 261 et seq.); transportation of remains of deceased officers and enlisted men (Navy or Marine Corps) (see par. 495); transportation of effects (see par. 495); travel allowance for enlisted men of the Navy discharged by expiration of enlistment (see par. 828); travel allowance for enlisted men, Marine Corps, discharged except by way of punishment for offense (see par. 870); traveling expense claims, civil officers (see par. 679); enlisted men (see par. 679); officers (see par. 679); witnesses (see par. 679).

511. Officers.—From points outside the continental limits of the United States, officers of the Navy or Marine Corps, upon presentation to the supply officer of the vessel of orders involving travel by other than Government conveyance, shall be furnished transportation, upon the order of the officer issuing the orders, providing the travel ordered is on public business. (An officer ordered to proceed home and granting him leave upon his arrival is not traveling on public business—Comp. Dec. Oct. 28, 1911.)

Transportation for officers abroad shall be purchased by the cheapest practicable route and paid for on public bill. Officers are entitled to first-class passage. The original orders shall be indorsed by the officer furnishing the transportation with the value thereof, and a certified copy including such indorsement must be filed with the original of the public bill. (See par. 679.)

512. Enlisted men—By Government conveyance.—Arrangements will be made by the commanding officer or higher authority for the transportation of enlisted men by Government conveyance whenever practicable. (Trans. Inst. 1914.) (N. I. 954-955.)

513. Enlisted men—Vessel at yard.—"Transportation for enlisted men of the Navy shall be furnished only on a written order from competent authority." (N. R. 4502-1.) "At navy yards and stations such orders shall be addressed to the supply officer of the receiving ship or disbursing officer of the yard where there is no receiving ship; at San Francisco, Cal., to the purchasing officer; at naval rendezvous at places where there is no officer of the Pay Corps, to the commanding officer of the rendezvous." (N. R. 4502-2.)

514. Enlisted men—Vessel away from yard.—"On board ships not furnished Navy transportation requests and not in proximity to a yard, station, or naval rendezvous the commanding officer shall direct the supply officer of the ship to procure the transportation, furnishing cash for the necessary subsistence and transfers on public bill" (N. R. 4502-3), filing with the original thereof the written order of the commanding officer or higher authority directing its purchase.

Abroad.—Transportation should be furnished only as far as the port of arrival in the United States, as transportation within the United States of men sent home from abroad will be furnished by the Navy purchasing office at San Francisco, or by the commandant of the nearest navy yard or station. (Trans. Inst.) (Travel allowance, on discharge, covering mileage within the United States, see par. 828 Navy, par. 870 Marine Corps.)

The commander in chief "may, at his discretion, send home by other conveyance patients condemned by medical survey whose physical condition renders it necessary to avoid the climatic influences, delay, or other conditions affecting health to which they would be subjected in a public ship. Under these circumstances officers are entitled to a first-class passage, and others as their physical condition may require, but not above second class." (N. I. 954-2.)

"A person enlisted in the Navy within the continental limits of the United States whose term of service expires while under treatment in hospital on a 5/24/17.

foreign station shall, upon the termination of such treatment, be entitled to passage to a port of the United States." (N. R. 4501-2.)

*At home.*—A supply officer afloat should not pay cash for transportation of enlisted men within the United States. Transportation companies should be directed to render bills as provided in paragraph 519.

Subsistence and transfers en route should be furnished as provided in par. 517-518.

Enlisted men are entitled to transportation in kind within the United States, and to subsistence and transfers en route, or cash in lieu thereof, under the following conditions:

(a) *Transferred.*—Under the annual appropriation acts, enlisted men of the Navy may be transferred as a charge to "Transportation, navigation"; enlisted men of the Marine Corps, to "Transportation and recruiting, Marine Corps"; enlisted men of the naval auxiliary service, to "Maintenance, naval auxiliaries."

(b) *Prisoners transferred.*—Under the annual appropriation acts, court-martial prisoners and their guards, Navy or Marine Corps, may be transferred as a charge to "Pay, miscellaneous."

(c) *Discharged—medical survey—Navy.*—"Men discharged by medical survey, if residents of the United States or of the insular possessions of the United States, shall at the time of their discharge be furnished transportation to their homes, with subsistence and transfers en route, or cash in lieu thereof." (N. R. 3606-6.) Chargeable to "Transportation, navigation."

(d) *Discharged except as punishment—Marine Corps.*—"For travel allowance of enlisted men on discharge, \* \* \*; *Provided*, That hereafter when an enlisted man is discharged from the service, except by way of punishment for offense, he shall be entitled to transportation in kind and subsistence from the place of his discharge to the place of his enlistment, or to such other place within the continental limits of the United States as he may select, if the distance is no greater than from the place of discharge to place of enlistment; but if the distance be greater he may be furnished with transportation in kind and subsistence for a distance equal to that from place of discharge to place of enlistment, or, in lieu of such transportation and subsistence, he shall, if he so elects, receive two cents a mile, except for sea travel, from the place of his discharge to the place of his enlistment." (Army appropriation act, Aug. 24, 1912.) Transportation chargeable to "Transportation and recruiting, Marine Corps." (See also S. A. M. 2378, 2493. Travel allowance, see par. 870.)

(e) *Retired.*—"After approval of an enlisted man's application for retirement, an order shall be issued from the Bureau of Navigation transferring him to the retired list. \* \* \* Upon being retired, they will be ordered to their homes and furnished transportation and subsistence." (N. R. 3672-2.)

"Enlisted men of the Marine Corps are entitled to retirement under the laws and regulations provided for the Army." (N. R. 4173.) Enlisted men of the Army, on retirement, are entitled to transportation in kind to their homes. (Vol. 3, Digest 2d Comp. 874, Aug. 9, 1888.) Transfer of retired marines to their homes is chargeable to "Transportation and recruiting, Marine Corps."

515. *Route, accommodations, and rates in United States.*—Care shall be "taken by the issuing officer to select the most economical route, unless otherwise directed." (N. R. 4502-4.)

*NOTE.*—By agreement with the various railway lines (through the several passenger associations) practically all rail passenger transportation of the Navy and Marine Corps, especially where lines are competing ones, has been placed on an equalized basis. That is to say, roads that are not "bond aided" have met the "bond aided" road rates for Government transportation. There is an occasional exception to this rule, notably the Chesapeake & Ohio out of Norfolk. The roads were willing to do this, provided the Government would make equitable distribution of its business "among the initial lines from distribution points of origin" as well as among the "connections of the initial lines." The "routing" of the passenger is in the hands of the Government authorities issuing the requests and should be exercised whenever practicable. Where, however, a journey requires travel over two or more connecting lines and the supply officer is unable to give and finds it impracticable to procure the correct routing, the request should call for 5/24/17.

travel "via" lowest rate." The transportation officer in the Navy Department will then be in a position when the railroad's bill is presented to determine whether instructions have been followed or not. Sometimes the cheapest route will be determined by the cost in meals and sleeping-car accommodations. Therefore in rendering reports of transportation issued these items should always be reported.

Baggage up to 150 pounds for each person will be checked through to destination for each person furnished transportation without additional cost, except where the route entails transfers of baggage between stations during the journey. Therefore on all requests issued the word "— pcs. baggage" or "No baggage" should conspicuously appear.

At Hampton Roads, North River, Tompkinsville, or other anchorages remote from yards, where it may be required to issue transportation requests, proper routing, time of departure and arrival may readily be obtained by radio to the supply officer of receiving ship or disbursing officer of nearest yard.

(a) *Steamship transportation* is ordinarily cheaper than by rail. "Enlisted men should be furnished first-class transportation via steamers on the west coast. Second-class accommodations should be furnished via steamers on the east coast with the exception of the Sound lines, the Chesapeake Bay lines, and the Norfolk & Washington Steamboat Co., and in cases where there is only first-class and steerage accommodations available first class would be furnished. This rule does not apply in the case of the Merchants & Miners Transportation Co., because of the special arrangement with that company."

Transfers via the Merchants & Miners Transportation Co. between Providence and Norfolk and Boston and Norfolk are to be "Special Navy class" requests. Furnish sick or insane patients and guards stateroom accommodations each way via the Sound lines, and the guard for general court-martial prisoners on the return trip with stateroom accommodations, a dollar stateroom containing two berths. Via the Bay lines and Norfolk & Washington steamers cheapest available staterooms should be furnished. (Trans. Inst.)

(b) *Railroad transportation.*—Enlisted men are furnished with first-class transportation east of Chicago, St. Louis, Memphis, Vicksburg, and New Orleans, with night rides in standard sleepers, unless tourist cars are available. When second (or colonist, see (e) below) class transportation with through tourist accommodations should be furnished. West of the points named second (or colonist, see (e) below) class transportation should invariably be furnished, with through tourist accommodations. (Trans. Inst.)

(c) *Electric lines* should be availed of when practicable.

(d) *Party rates* must be availed of when 10 or more persons are to be transported. If party rates are not available for the entire journey, inquiry should be made as to whether they are in force for a portion of the journey. When 9 or less are to be transported, and the total cost at individual rates is more than the cost of a 10-party ticket, the latter shall be requested. (6 Comp. Dec., 635.)

(e) *Colonist rates* on west-bound traffic must be availed of when in force and practicable. These rates are in effect spring and fall. Requests will call for colonist class, and through tourist accommodations will also be furnished.

516. *Preparation of transportation requests.*—"On the receipt of an order for the transportation of one or more enlisted men, by any one of the officers enumerated in paragraph 2, he shall make and file a certified copy thereof, and issue a 'transportation request,' showing the date and place of issue, the name of the company to furnish the transportation, the name and rating of the person to be transported, or in the case of a draft of men, the name of one of the enlisted men and the number accompanying him. The class of transportation to be furnished must be shown, and the routes inserted (initials of lines) from point of departure to ultimate destination, in the space marked 'via,' care being taken by the issuing officer to select the most economical route, unless otherwise directed. Transportation requests on established forms will be furnished for the use of issuing officers." (N. R. 4502-4.)

The issue of standard printed transportation requests to supply officers afloat is discouraged. Supply officers should prepare requests for transportation on the initial carrier in letter form as laid down in the transportation instructions 5/24/17.

issued by the Bureau of Navigation. Issues of requests (which should be numbered serially for the year) will be reported on S. and A. Forms 268 and 268a on the 16th and last day of each month in accordance with the instructions shown on the reverse of those forms. (See par. 520.)

The value of the services asked for should under no circumstances be stated on transportation requests.

"When transportation requests are issued in compliance with an order from the Bureau of Navigation, the number of the bureau's letter shall be noted on both stub and request." (N. R. 4502-7.)

"No alterations shall be made in a request except by the issuing officer, who shall note the reason therefor upon its back over his signature." (N. R. 4502-8.)

Appropriation and object of journey shall be carefully entered on the back of the request, in accordance with instructions on the reverse of S. & A. Form 268.

After preparation, requests will be turned over to the traveler, who will surrender them to the transportation company concerned in exchange for the transportation called for.

"The officer or enlisted man in charge of a draft holding a transportation request shall receipt on the stub and request, stating the exact number of men to be transported and the places from and which transportation is furnished. If the person receipting can not write his name, there shall be a witness to his mark." (N. R. 4502-5.)

"Transportation report," properly filled out and signed by the issuing officer, will also be furnished the traveler. If a party is traveling, a list of the names should be attached to page 1 of Navigation Form 91.

(a) *Requests for transportation proper* shall be drawn upon the initial carrier. "They shall cover transportation from starting point to final destination, except in cases where a contract rate is in effect that is not used in constructing a through rate on one request, in which case a separate request shall be issued covering the contract portion of the journey." (N. R. 4502-6.) (See Note 515.)

"The class of transportation to be furnished must be shown, and the routes inserted (initials of lines) from point of departure to ultimate destination, in the space marked 'via.'" (N. R. 4502-4.) Class should be indicated as first, second, intermediate, colonist, party standard, etc. If different portions of the journey are to be made by different classes, the request must so state.

Requests for through transportation involving transfers through New York or other cities should state whether or not the transportation company is to furnish transfers either of men or of baggage. (See par. 518.)

(b) *Requests for sleeping accommodations* shall be separate from requests for transportation proper.

If by rail, they shall be drawn upon the Pullman Co., except over lines operating their own sleeping cars, in which case the request shall be drawn upon the railroad company. If tourist accommodations are to be called for, strike out on the transportation request the words "class-limited transportation to" and insert in place thereof "(a certain number) cheapest available tourist berths for." Otherwise, insert the words "(a certain number) cheapest available standard berths for —, from 9 p. m. to 7 a. m. only."

If staterooms or berths on boats are required, strike out the same words and insert in place thereof "(a certain number) staterooms for" or "(a certain number) berths for," as the case may require. (S. A. M., 2416.)

Reservations of accommodations should, if necessary, be made by the issuing officer.

517. *Subsistence en route* shall be furnished all enlisted men. Except when a steamship rate includes meals, subsistence shall be furnished the traveler by the supply officer in the form of cash at the rate of 50 cents per meal, allowing three meals per day. Breakfast is allowed when leaving at or prior to 6 a. m., and arriving at or after 8 a. m. Dinner is allowed when leaving at or prior to 12 noon, or arriving at or after 1 p. m. Supper is allowed when leaving at or

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prior to 5 p. m., or arriving at or after 7 p. m. "Subsistence en route" includes, when necessary, one meal at place of departure and one at place of destination. (Comp. Dec. May 22, 1905.)

In case of travelers making a round trip, if impracticable to be quartered on board a receiving ship while awaiting return, a reasonable amount of cash for lodging will be furnished by the issuing officer, chargeable to the same appropriation as their subsistence en route. (Trans Inst.)

Subsistence for enlisted men, Navy, and prisoners and guards, Marine Corps, is chargeable to the same appropriation as the transportation. Subsistence for all other enlisted men of the Marine Corps will be charged to the appropriation "Provisions, Marine Corps."

*For cash furnished*, a receipt shall be taken (S. & A. Form 256) from the traveler, and all sums paid shall be expended monthly by public bill. If more than one man is traveling to the same point, the person designated by the commanding officer as in charge shall give one receipt for all the cash (including transfers) necessary for the draft.

518. *Transfers en route* shall be furnished all enlisted men, to include necessary street car fares and, provided they are traveling with baggage, transfer of one piece of baggage each.

*The amount of cash to be furnished at various points is laid down in the Transportation Instructions.*—In cases where the instructions do not prescribe the amount allowed, such transfers as are necessary shall be furnished in cash according to the best information obtainable as to the necessities of the case.

519. *Payment.*—"Travel outside the United States shall be paid for on public bill." (N. R. 4502-3.) (See par. 679—Transportation.)

"Transportation companies will present their bills monthly, with corresponding transportation requests, to the Bureau of Supplies and Accounts for payment by the Navy disbursing officer at Washington, or by the Auditor for the Navy Department, if they involve land-grant deductions." (N. R. 4502-9.)

The Bureau of Navigation issues from time to time instructions for the guidance of those issuing transportation, and supply officers will be governed accordingly.

520. *Returns.*—Requests issued will be scheduled and reported on S. & A. Forms 268 and 268a on the 16th and last day of each month in accordance with the instructions appearing on the reverse thereof. Forms 268 and 268a will be rendered to S. & A.; Form 268 (pink) to the Bureau of Navigation.

Special care must be taken that sheets be numbered serially for each year, showing the issuing office and the period of time covered by the schedule. Requests not following consecutively as to number should be reported on separate schedules.

The abbreviations listed on Forms 268 and 268a are for use on these forms only. On transportation requests the object of the journey should be fully stated.

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**CHAPTER IX.**  
**DISBURSING—GENERAL INSTRUCTIONS.**

**Section 31.—CASH ACCOUNT.**

NOTE.—Inspection of accounts, see paragraph 45.

531. Scope.—The cash account embraces all public funds, whether currency, funds on deposit, or in transit.

532. Separate under each bond.—“Disbursing officers are required to keep their accounts with the United States separate and distinct under every bond given by them and to state in the caption of each quarterly account the date of the bond under which it is rendered.” (N. I. 4942.)

533. General account of advances.—(Definition, see par. 934.) “All money drawn by officers of the Pay Corps of ships should be required and taken up by them under the head of ‘General account of advances’” (N. R. 4352), and when expended will be charged against the proper titles and appropriations.

534. Cashbook.—“Every supply officer having a disbursing account shall keep a general cashbook on a prescribed form, in which shall be entered all receipts and expenditures of money in such manner as to permit the account to be balanced readily.” (N. I. 4941.)

The “Supply officers’ cashbook” (S. & A. Form 227) is the book of record for all transactions involving funds, and is the basis for the preparation of the quarterly schedule of disbursements and quarterly account current.

535. Debits and credits.—Receipts of funds will be entered, when occurring in the debit side of the cashbook, showing date and source. Funds received under Treasury warrant will be recorded by warrant number. Funds received by check will be recorded by check number. Funds received into deposit accounts will be so recorded. Entry of receipts from miscellaneous sources (par. 561 et seq.) will indicate appropriations to be credited, and will include such data as may be necessary clearly to identify the transaction.

Transfers of funds to other officers, payments on account of public bills and on account of pay rolls, will be entered, when occurring, in the credit side of the cashbook. Check numbers will be entered for all expenditures by check. Entries of public bills will show serial number, appropriation, and payee. Cash advanced on transportation requests, or other memorandum payments to be covered by a monthly voucher, may be entered in a lump sum on the last day of the month, the subvouchers in the meantime being listed and carried in the safe as cash.

Debit or credit entries for gain or loss on exchange (par. 554) will be identified by the number of the bill of exchange. Debit or credit entries for gain or loss on value of foreign coins (par. 606) will be entered as such.

To show clearly how balances on hand are divided as regards currency and funds on deposit, all receipt and expenditure entries will be recorded in designated columns under cash or funds on deposit, and whenever an “Exchange for cash” check is issued a debit entry for currency received and a corresponding credit entry for expenditure of funds on deposit will be made.

536. Balancing.—The cashbook will be closed and balanced on the last day of every month, showing separately in the proper columns the currency actually on hand, and the net balances, from the supply officer’s check stubs, on deposit. Quarterly balances of currency will be verified by inventory, as provided in paragraph 604.

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## Section 32.—PROCUREMENT OF FUNDS.

NOTE.—Requirements as to immediate deposit of funds, see par. 592-1; transfers on relieving another officer of the Pay Corps, see par. 631c.

**541. Source of supply.**—Necessary funds, either for deposit accounts or in currency, will be procured on requisition as below set forth, but a disbursing officer having a deposit account may supply himself with cash through the issue of checks in exchange for cash, as provided in paragraph 620.

There is no authority of law for disbursing officers to purchase foreign coin in the United States. (Comp. Dec., Feb. 25, 1916.)

(a) *Ship in fleet or squadron.*—“When money is needed for ships out of the United States officers shall procure it by requisition upon the fleet, squadron, or division paymaster, if in presence of the flagship or conveniently accessible thereto.” (N. R. 4354-1.)

Unless directed to procure funds in the same manner as if the ship were acting singly, the above procedure will also be followed in the presence of the flagship in the United States.

(b) *Ships acting singly in the United States.*—All requisitions for funds, either for currency or for deposit accounts, will be addressed to the Paymaster General and approved and forwarded by the commanding officer. “Unless specifically authorized by the department, transfers of public funds between supply officers in the United States, except when made by fleet, squadron, or division paymasters on duly approved requisitions, are prohibited.” (N. R. 4351-2.) Transfers of paid vouchers in lieu of cash are, however, allowed as provided in paragraph 82-83, and, unless otherwise directed in official orders, a supply officer of a ship when relieved shall transfer all funds to his successor. (N. R. 4333-3.) (See par. 631c.)

(c) *Ships acting singly outside the United States.*—Requisitions for deposit accounts with the Treasurer of the United States, to enable officers and men to remit to their homes, etc., will be addressed to the Paymaster General and approved and forwarded by the commanding officer.

Requisitions for deposits in the Philippine treasury will be addressed to the Navy disbursing officer, Cavite, and approved and forwarded by the commanding officer.

“When not in presence of the flagship, supply officers of ships may transfer money to each other for disbursement, upon requisitions and receipts in the usual form, with the approval of the senior officer present.” (N. R. 4354-2.) S. & A. Form 15 will be employed.

When absolutely necessary funds may be procured through the negotiation of a bill of exchange, as provided in paragraph 551 et seq.

**542. Requisitions** will be addressed to the Paymaster General on S. & A. Form 60, or to other officers of the Pay Corps on S. & A. Form 15, according to the status of the vessel, as provided in the preceding paragraph.

“Officers are strictly enjoined to limit their requisitions on the department to such amounts as are absolutely necessary, and shall state on the face thereof the necessity for any unusually large amounts.” (N. R. 4357.) Only in cases where a ship is to leave home waters for a protracted period should the balance on hand plus the amount required for exceed a two months' supply. When a ship is abroad requisitions for deposit accounts should ordinarily be restricted to funds necessary to enable officers and men to make remittances, but in localities where checks against deposit accounts will be accepted at face or legal exchange value in payment of public bills, or where currency may be obtained by means

of "Exchange for cash" checks at face or legal exchange value, the size of requisitions should be gauged accordingly.

Supply officers must submit requisitions in time to have them follow the usual course, and circumstances requiring urgent remittance must invariably be noted on requisitions. Ordinarily, requisitions which reach the Paymaster General after the 20th of the month are not passed by the Treasury Department until the following month.

"When an officer of the Pay Corps presents a requisition for money for the approval of his commanding officer he shall furnish therewith a statement of the amount of public money then in his possession and on deposit to his credit with each of the several depositories. Such requisitions require the approval of the senior officer present." (N. R. 4353-1.)

"When requesting supplies of money the commanding officer shall be careful to limit every approved requisition therefor, whether in the United States or in a foreign port, to the amount that will be actually required before another supply can be advantageously obtained, as shown by closely calculated estimates." (N. R. 4353-2.)

"All money drawn by officers of the Pay Corps should be required and taken up by them under the head of 'General account of advances.'" (N. R. 4352.)

**543. Reception of funds.**—(Precautions to be observed in handling currency, see par. 601.) Receipt will be given only when cash is received; a single receipt only shall be given.

"In all cases of transfers of funds the receiving officer shall state in the receipt given that he holds himself accountable to the United States for the sum received." (N. I. 4943.)

"When transfers have been made to, or funds received from, more than one officer, the amounts so transferred or received from each officer shall be stated separately." (N. R. 4311-3.)

When an officer of the Pay Corps carries the accounts of a vessel not assigned a supply officer, and when other supply officers have made disbursements on account of such vessel, either for pay or for public bills, as provided in paragraphs 82-83, the supply officer carrying the accounts may accept satisfactory vouchers for such payment and receipt for them in the regular manner as a transfer of cash. A debit entry of cash received will be made in the cash book, and the disbursements covered by the vouchers will be entered and accounted for in the regular manner as charges against the annual appropriations involved. (See par. 82-2.)

Certificates of deposit received from depositories will be retained, to substantiate entries in check books, and need not be forwarded with the returns. (N. R. 4326-2.)

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### Section 33.—BILLS OF EXCHANGE.

**551. General authority to negotiate.**—"All officers of the Pay Corps attached to seagoing ships are authorized, in cases of absolute necessity, to draw bills of exchange to supply themselves with funds; but no such officer shall draw bills when in the presence of the fleet, squadron, or division paymaster." (N. R. 4366-1.)

"Fleet, squadron, and division paymasters and officers of the Pay Corps ordered to a seagoing ship on the Pacific station, or on the Asiatic or other foreign station, or to a ship under orders to proceed to foreign waters, shall apply to the Bureau of Supplies and Accounts for a supply of blank sets of bills, letters of advice, and accounts of sale." (N. R. 4366-2.)

**552. Filing specimen signatures.**—"After reporting for duty as specified in paragraph 2, specimens of the official signatures of the commanding officer and supply officer, on S. and A. Form 194 or a separate blank sheet, will be forwarded to the Paymaster General of the Navy for authentication and transmittal to the foreign financial agents. In the case of fleet, squadron, or division paymasters, specimens of the official signatures of the fleet, squadron, or division commanders will be similarly forwarded." (N. R. 4366-4.)

**553. Custody of blank bills.**—"The bills shall be kept in the supply officer's exclusive possession, and all remaining at the end of the cruise shall be returned immediately to the Bureau of Supplies and Accounts with a letter stating the exact number of blank sets. If relieved during the cruise, he shall take a receipt from his successor and make a similar report to the Bureau of Supplies and Accounts." (N. R. 4366-3.)

**554. Inquiries before sailing for foreign port.**—"Before leaving a port the supply officer shall fully inform himself of the probable course of exchange and facilities for drawing in the places he expects to visit, and also as to the money usually current there, so that he may know when and where to draw most favorably, and avoid, as far as possible, taking away from a port, either at home or abroad, coin which elsewhere can only be used at a disadvantage." (N. R. 4367e.)

**555. Specific authority to negotiate.**—"In the absence of the commander in chief, if in the opinion of the senior officer present a delay would be detrimental, the division paymaster, if there be one, or the supply officer of the ship of the senior officer present, shall draw and negotiate bills of exchange." (N. R. 4367.)

"When the ship under his command is attached to a fleet, squadron, or division the commanding officer shall not authorize bills of exchange to be negotiated without having previously obtained permission from the commander in chief or the squadron or division commander, except in cases of emergency." (N. R. 4367k.)

"When a supply officer needs funds for which he will have to draw exchange, he shall inform the indorsing officer of the fact upon the form prescribed [S. & A. Form 18]." (N. R. 4367b.)

**556. Negotiations.**—"If the sale of exchange is authorized, the supply officer shall make diligent inquiry of bankers, merchants, and others as to the best obtainable rates, kind of money, and time and place of payment, and shall then, with the approval of the indorsing officer, negotiate the same." (N. R. 4367c.)

"Bills shall be drawn either upon the foreign financial agents of the Navy Department [see par. 560], or upon the Secretary of the Navy, preferably on 5/24/17.

the latter when the rates of exchange are equal, never at less than three days' sight when drawn upon the Secretary of the Navy, and at sight or at such other time after sight as may be most advantageous to the Government when drawn upon the foreign financial agents. In comparing the rates of exchange, the commission of one-half of 1 per cent paid to the foreign financial agents must be taken into consideration. To make up the whole sum required, as many different sets may be drawn as may be most easily negotiated or as the purchaser or purchasers may request for their accommodation." (N. R. 4367d.)

"Bills must invariably be made payable to the order of the commander in chief or squadron or division commander, if the vessel is a flagship, or of the commanding officer of the ship if not a flagship, and his indorsement on the bills is taken as his approval of the supply officer's act in drawing them." (N. R. 4367a.)

"Unless otherwise especially directed, all bills of exchange shall be drawn under 'General account of advances.'" (N. R. 4367i.)

When the bill is negotiated, certificate of the United States consul shall be secured on S. & A. Form 18 as to current rates of exchange on London and Washington.

**557. Reception of proceeds.**—"All money received by negotiating bills of exchange, except such as must be applied to the payment of public bills then due, shall be deposited on board ship by the supply officer without delay, and that officer shall make a report of the amount to the officer of the deck and to the commanding officer." (N. R. 4367j.)

**558. Letters of advice.**—(To auditor, see par. 559.) "Immediately after negotiating any bill of exchange the supply officer shall transmit to the Secretary of the Navy letters of advice (S. & A. Form 17), to which the original (so marked) shall be forwarded through the proper channels by the earliest opportunity and the duplicate (also marked) similarly forwarded by the next succeeding mail." (N. R. 4367f.)

"When the ship under his command is attached to a fleet, squadron, or division, but is separated from the commander in chief or squadron or division commander, the commanding officer shall forward to that officer, whenever a bill of exchange is negotiated, an additional copy of the letter of advice required by these regulations to be sent to the Secretary of the Navy." (N. R. 4367l.)

"Whenever bills are drawn upon the foreign agents letters of advice to them shall also be made in duplicate (S. & A. Form 16) for each set, of which the original is to accompany the bills and the duplicate to be sent direct by the earliest opportunity." (N. R. 4367g.)

**559. Accounting for.**—"For each series of bills, an account of sale and letter of advice shall be forwarded to the Auditor for the Navy Department as soon as the bills are negotiated. A duplicate of the account of sale shall be forwarded to the Navy Department for the Bureau of Supplies and Accounts and a copy shall be forwarded to the commander in chief for the files of the fleet, squadron, or division paymaster." (N. R. 4367h.)

"When bills are made payable in United States money, or are sold for such, otherwise than at par, the entries in the 'Account sales' shall be so made as to show not only the net amount actually received by the supply officer, but also the face value and the premium or discount charged thereon. Examples: (1) 'Proceeds of bill No. 10, for \$10,000, United States coin, at 5 per cent premium=\$10,500.' (2) 'Proceeds of bill No. 12, for \$10,000, United States coin, at 3 per cent discount=\$9,700.'" (N. R. 4368a.)

"When bills are drawn or the proceeds thereof are received in foreign money, the entries in the 'Account sales' shall show the amount and kind of money drawn for and the amount and kind of money received, both at its local current value as to the money drawn for and its legal value in United States money. Example: 'Proceeds of bill No. 20, for £1,000 0s. 0d. sterling, received in francs at fr. 24.85 per £=24,850 francs at 19<sup>5</sup>/<sub>100</sub>c.= \$4,796.05.'" (N. R. 4368b.)

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"In accounting for the proceeds of bills of exchange in their accounts current supply officer shall credit the United States with the legal United States gold equivalent of the face value of the bills, and credit or debit the United States with the premium or loss on exchange, as the case may be." (N. R. 4368c.)

"All foreign money received shall be charged to and paid out by officers of the Pay Corps at the legal valuation fixed by the Secretary of the Treasury and published on the first day of each quarter." (N. R. 4368d.)

**560. Foreign financial agents:** Messrs. Speyer Bros., No. 7 Lothbury, London, England. (Dept. 28448-4, June 9, 1913.) Telegraphic address, "Spy, London."

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### Section 34.—MISCELLANEOUS RECEIPTS.

NOTE.—Requirements as to paying into the Treasury, see par. 592; reception of vouchers as a transfer in lieu of cash, see par. 543; deposits by enlisted men, see sec. 47.

**561. Debits and credits involved.**—All miscellaneous receipts will be taken up as a debit to "General account of advances." The corresponding credits to appropriations or to "Miscellaneous receipts" are effected in the office of the Auditor for the Navy Department. Except where otherwise authorized receipts of this character are credited to the account "Miscellaneous receipts" and not to an appropriation. When credited to an annual appropriation they are credited to the appropriation of the current fiscal year. (1 Comp., 568; 10 Comp., 167.)

Entries in the cashbook and on the account current should give such information as will clearly show the source and nature of the receipt.

**562. Proceeds of sales—C. & S. S.,** will be taken up as a credit to "Clothing and small stores fund."

**563. Proceeds of sales—Condemned material.**—"The proceeds arising from the sales of condemned supplies, stores, and material, after deducting the cost of appraisal, condemnation, and sale, shall be deposited and covered into the Treasury as miscellaneous receipts on account of proceeds of Government property, and shall not be withdrawn or applied except in consequence of a subsequent appropriation made by law. (Secs. 3618, 3692, R. S., and act June 8, 1896.)" (N. I. 4717-1.)

"The proper credits to appropriations, to which proceeds of sales revert, shall be made in the office of the Auditor for the Navy Department." (N. I. 4719-3.)

"All expenses attending the preparation for and holding of sales shall be paid from the proceeds thereof." (N. I. 4716-1.)

**564. Proceeds of sales—Effects.**—

**1. Deceased men and deserters.**—"The total amount shall be entered on the account current as sale of D. M. & D. effects and the money accounted for under 'General account of advances.'" (N. I. 4721-2.) Sales shall be conducted and accounted for and the proceeds credited on the roll as provided in paragraphs 791 and 794.

**2. Persons captured.**—Sales will be conducted and accounted for, and the proceeds credited on the roll as provided in paragraphs 776, 791, and 794.

**565. Proceeds of sales—provisions** will be taken up as a credit to the appropriation "Provisions, Navy," of the current fiscal year.

**566. Proceeds of sales—ship's store** will be taken up as a credit to the current yearly appropriation "Provisions, Navy," subhead "Ship's store."

**567. Collections from carriers for loss of Government property** (see par. 681—Expressage and freight) will be taken up as a credit to "Miscellaneous receipts," when the object of the appropriation out of which the lost articles were purchased is not thereby defeated. (See 13 Comp., 482; Comp. Dec., July 2, 1909, and Feb. 4, 1916.)

**568. Collections from delinquent contractors.**—In case of purchase against the account of a delinquent contractor (par. 506) any excess in cost over the contract price will be collected from the contractor and taken up as a credit to the appropriation concerned, with an entry of the contractor's name and the contract number.

**569. Security deposits forfeited by desertion.**—"Leave of absence or liberty shall not be granted to enlisted men who are in debt to the Government, unless 5/24/17.



the full amount of such indebtedness be deposited with the supply officer." (N. R. 3710-2.)

"All funds placed with the supply officer by enlisted men as security for their return from absence on leave and forfeited by desertion \* \* \* shall be credited to their respective accounts on the pay roll and taken up by the supply officer on his account current under 'General account of advances.'" (N. R. 4377.)

**570. Discharge refund.**—"All money refunded by minors or others discharged from the service shall be credited to their respective accounts on the pay roll and taken up by the supply officer on his account current under 'General account of advances.'" (N. R. 4377.)

The proceeds of the refund by enlisted men when discharge is purchased are required to be turned in to the Treasury as "Miscellaneous receipts." (Comp. Dec., July 11, 1907.) (See par. 825—Furlough.)

**571. Deposits by officers' messes for breakage.**—Collections will be made as provided in paragraph 305 as a credit to "Miscellaneous receipts." (Comp. Dec., Feb. 6, 1914.)

**572. Deposits by self for errors.**—When the supply officer is unable to remove disallowances in his accounts he may place with the Government funds in his possession a sufficient sum of his own money to cover the errors and take the same up in the cashbook and on the account current or check his personal account on the pay rolls. The items should be identified by reference to the date and number of the auditor's statement of differences.

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### Section 35.—DEPOSITS FOR SAFEKEEPING.

NOTE.—Money as security for return from leave, see par. 569; deposits by enlisted men, see sec. 47.

**581. Deposits for safekeeping.**—"When so requested, the supply officer of a ship shall, under proper restrictions as to time and place, to be prescribed by the commanding officer, receive money from members of the crew for safekeeping, issuing memorandum receipts therefor, and he shall take every precaution for its safe-keeping." (N. R. 4376.)

All such deposits must be entered in the book provided for deposits for safekeeping. Such deposits shall be received and receipted for by the supply officer personally. The detachable receipt, for money held at owner's risk, will be torn out and given to the depositor. Depositors should be cautioned to preserve their receipts as a protection to themselves, but the entries in the retained pages will constitute the official record of the deposits and must be preserved intact. When a deposit has been repaid, receipts will be taken on the retained page and the supply officer's detached receipt should be recovered from the depositor and destroyed.

No financial liability attaches to the supply officer or his bondsmen in carrying these funds, which shall be kept separate from the public moneys.

**Deposit of postal funds by Navy mail clerk.**—"Remittances of money-order funds to be made daily [by Navy mail clerk] if in excess of \$50, except when it is impossible to forward mail each day. In such cases the funds are to be deposited daily with the supply officer of the vessel (or in his absence with the pay clerk), who will give the clerk a receipt therefor, and, when the first mail is dispatched the supply officer will give the Navy mail clerk or assistant a supply officer's check for the whole amount, which is to be promptly remitted, to the New York office." (Par. 4, G. O. 122, 1914.) "It is left to the discretion of the commanding officers of ships as to how large a sum of postal funds the Navy mail clerk should be allowed to accumulate. This sum, however, should not exceed \$200. All funds above the amount designated by the commanding officer shall be deposited with the supply officer of the ship for safe-keeping, to be available for withdrawal as occasion may demand." (Par. 5, G. O. 235, 1916.)

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## Section 36.—CUSTODY OF PUBLIC MONEYS.

NOTE.—Fire or shipwreck, see par. 79.

591. General statutory provisions.—“Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys, who shall loan, use, or convert to his own use, or shall deposit in any bank or exchange for other funds, except as specially allowed by law, any portion of the public moneys intrusted to him for safe-keeping, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged, and shall be fined in a sum equal to the amount of money so embezzled and imprisoned not more than ten years. (Sec. 89, act of Mar. 4, 1909.)” (N. R. 4312.)

“Whoever, having money of the United States in his possession or under his control, shall fail to deposit it with the Treasurer, or some assistant treasurer, or some public depository of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be fined in a sum equal to the amount of money embezzled and imprisoned not more than ten years. (Sec. 91, act of Mar. 4, 1909.)” (N. R. 4327.)

### 592. Requirements as to immediate deposit:

1. *To credit of self.*—(Method of depositing, see par. 613-2.) “It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law, and draw for the same only in favor of the persons to whom payment is made; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize, in writing, the deposit of such public money in any other public depository, or in writing authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors. (Sec. 3620, R. S.)” (N. R. 4326.)

In accordance with the foregoing authority, the Secretary of the Treasury, in Treasury Department Circular No. 102, December 7, 1906, directed that “any officer receiving money remitted to him upon specific estimates may disburse it accordingly, without waiting to place it in a depository, provided the payments are due and he prefers this method to that of drawing checks,” and authorized, under restrictions, the issue of “Exchange for cash” checks (par. 620) and the carrying of the proceeds for disbursement.

2. *To credit of United States.*—(Method of depositing, see par. 613.) “The gross amount of all moneys received, from whatever source, for the use of the United States, except as otherwise provided in the next section [see par. 563], shall be paid by the officer or agent receiving the same into the Treasury at as early a date as practicable, without any abatement or reduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. (Sec. 3617, R. S.)” (N. R. 4328.)

“Every officer or agent who neglects or refuses to comply with the provisions of section 3617 shall be subject to be removed from office and to forfeit to the United States any share or part of the money withheld to which he might otherwise be entitled. (Sec. 3619, R. S.)” (N. R. 4328-2.)

Supply officers afloat are not required by the accounting officers of the Treasury to make immediate deposit in accordance with section 3617 R. S., the  
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entry of the sums in the cash book and on the quarterly account current as accountable funds being deemed sufficient compliance with the statute.

**593. Exchange of funds prohibited.**—"No exchange of funds shall be made by any disbursing officer or agent of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished; or when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par, and it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same, and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper. (Sec. 3651, R. S.)" (N. R. 4315.)

**594. Advances and loans prohibited.**—"It shall not be lawful for any officer of the Pay Corps to advance or loan, under any pretense whatever, to any officer in the naval service, any sum of money, public or private, or any credit, or any article or commodity whatever. (Sec. 1839, R. S.)" (N. R. 4306.)

In certain cases, advances are authorized. (See par. 663.)

**595. Cashing private checks, etc., prohibited.**—"Officers of the Pay Corps shall not use the funds intrusted to them in cashing private checks, coupons, certificates, or vouchers." (N. R. 4336-1.)

"To provide for the prompt payment of money orders drawn on the branch offices located on vessels of war it is recommended that when sufficient surplus money-order funds are not available for this purpose the supply officer on board the vessels cash the orders and hold them until the Navy mail clerk or assistant is in receipt of sufficient money-order funds to reimburse the officer." (Par. 3, G. O. 122, 1914.)

**596. Penalty for withholding premiums.**—"No officer of the United States shall, either directly or indirectly, sell or dispose of to any person for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office. (Sec. 3652, R. S.)" (N. R. 4316.)

**597. Transactions not sanctioned by commanding officer.**—"When an officer of the Pay Corps has received, or has been authorized or directed to pay over any public money without the previous knowledge or sanction of his immediate commanding officer, it shall be the duty of the former to report to him forthwith the amount received or paid, and the authority under which he acted." (N. R. 4308.)

**598. Robbery, loss, or deficiency of money.**—(Relief from loss, see par. 651 (b, c).) "In case of robbery, or of the discovery of loss or deficiency of money \* \* \* in the custody of any person in the United States naval service, the person responsible for its custody shall immediately report the occurrence." (N. R. 1505-1.)

**599. Excess of money.**—"In case of the discovery of an excess of money \* \* \* in the custody of any person in the United States naval service, the person responsible for its custody shall immediately report the occurrence." (N. R. 1505-2.)

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## Section 37.—CURRENCY.

**601. Reception of currency.**—"When currency is being obtained the utmost care should be exercised to guard against loss. Except when coin received is too bulky to be thus carried, currency should invariably be handled in a regulation money bag, obtainable by requisition under the appropriation "Maintenance, Supplies and Accounts," as these bags are specially constructed for the purpose. When obtaining money an officer should invariably carry a firearm. When currency is being transported to the ship by a boat a line with a buoy attached should invariably be made fast to the bags or other containers.

**602. Custody of currency and cash vouchers.**—"The bulk of all currency on hand should be kept by the supply officer in a safe, the combination of which is known only to him. When opening a safe the greatest care should be exercised that the dial is not observed by others. Vouchers covering expenditures of currency should be kept in a safe until rendered.

**603. Postage stamps** shall not be carried as cash. (S. A. M., 417.)

**604. Quarterly verification of cash.**—"Whenever feasible, administrative officers should require disbursing officers under them, at the close of business on the last day of periods for which they are required to render accounts, to count and schedule, in the presence of a duly authorized and disinterested witness or witnesses, all items of cash, i. e., currency, memorandum payments, and other items, to appear in their analyses of balances for which vouchers are not to be submitted to the Auditor for the Treasury Department with the current account. Such duly authorized witness should verify the counts and schedules \* \* \* and certify to such fact on the account current." (Tr. Dept. Cir. 52, 1907.)

When such verification is impracticable, a certificate by the commanding officer to that effect must be obtained and filed with the account current.

**605. Quarterly inspection of cash.**—"Inspection by fleet or other paymaster, see par. 45.) "When a ship is separated from the commander in chief or squadron or division commander for more than one quarter, the cash balance on hand shall be verified by a board of two officers in the presence of the commanding officer." (N. I. 4861-2.)

**606. Quarterly inventory of foreign coins.**—"For the verification of debits or credits claimed by officers of the Pay Corps of vessels and stations on account of gains or losses on exchange due to changes in value of foreign coins, immediately upon the receipt by such officers of the quarterly notice of such changes an inventory, reported in duplicate, shall be taken of the foreign silver currency, affected by the notice, in their hands on the date of receipt of such notice. This inventory shall state the amount of each kind of such currency and shall be made and certified by the officer or officers designated to verify cash balances in paragraph 2 [par. 605] of this article; one copy of the inventory shall be furnished the officer of the Pay Corps concerned." (N. I. 4861-7.)

The gain or loss by change of value shall be entered as such as a debit or credit entry in the cash book.

**607. Valuation of foreign coin** will be governed by the legal rates promulgated the first of every quarter by Treasury Department circulars, copies of which are regularly distributed to supply officers. (See par. 606.) Certain of

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these rates for gold-standard countries remain the same from quarter to quarter. Among these are the following:

Country.	Coin.	Value.
Great Britain.....	Sovereign (pound sterling).....	\$4.8665
France.....	Franc.....	.1930
Japan.....	Yen.....	.4985

Conversion tables for the above-named coinage will be found in the Pay Tables, officers and enlisted men. (S. & A. Form 200.)

On the Asiatic Station, the new rates of Mexican dollars will be in effect from date of receipt of cable or other advices.

## Section 38.—FUNDS ON DEPOSIT.

611. Location of account.—“(1) Every deposit of funds to the official credit of a disbursing officer shall be made with the Treasurer of the United States, except as provided in paragraph 10. \* \* \* (10) Deposits to the official credit of disbursing officers stationed in the Philippine Islands who at present have no other depository account shall be made with the treasury of the Philippine Islands, as heretofore, and such officers shall draw their checks on the treasury of the Philippine Islands, as heretofore.” (Tr. Dept. Cir. No. 5, Jan. 9, 1913.)

“Any disbursing officer of the Navy Department, specially authorized by the Secretary of the Navy when stationed on the extreme frontier or at places remote from any United States depository, may keep, at his own risk, such moneys as may be intrusted to him for disbursement. This authority will be embodied in the new edition of Circular No. 102, which will soon be amended and issued.” (From text of letter of Asst. Secy. Treasury to Navy Dept., July 24, 1916. S. A. M. 4022.)

612. Size of account.—(See also par. 542.) “The supply officer of every ship in commission for sea service shall keep on deposit with the Treasury of the United States a sufficient amount of Government funds to enable officers and men to remit money for the support of their families or for their own savings.” (N. R. 4330.)

613. Opening an account:

1. *By requisition.*—Deposit accounts may be established by requisition, as provided in paragraphs 541-542.

2. *By depositing.*—(Mandatory, see par. 592-1.) “A disbursing officer having in his hands disbursing funds or moneys received as a special deposit, and desiring to deposit the same to his official credit with the Treasurer of the United States, shall make the deposit with the Treasurer, an assistant treasurer, or an active designated depository bank.” (Tr. Dept. Cir. No. 5, Jan. 9, 1913.)

614. Certificates of deposit.—“The Treasurer, assistant treasurer, or bank shall issue a certificate of deposit in duplicate showing that the deposit is to be placed to the credit of the depositing officer with the Treasurer of the United States. The duplicate certificate will be delivered to the depositing officer.” (Tr. Dept. Cir. No. 5, Jan. 9, 1913.)

“In no case are certificates of such deposits required to be filed with accounts rendered by Government officers to the accounting officers of the Treasury. In making credit in their accounts, however, for deposits made, officers shall state specifically the date of the deposit and the designation and location of the depository, as well as the source from which the money was derived.” (N. R. 4326-2.)

615. Signatures.—“Every disbursing officer, when opening his first account, before issuing any checks, will furnish the depository on whom the checks are drawn with his official signature, duly verified by some officer whose signature is known to the depository.” (N. R. 4335-7.)

“It is requested that each disbursing officer furnish each active designated depository bank or assistant treasurer in his locality with his signature, verified in such manner as the bank or assistant treasurer may desire.” (Tr. Dept. Cir. Jan. 23, 1913.)

616. Requisitions for blank checks.—“Requisitions for blank checks shall be made on the Secretary of the Treasury, Division of Printing and Stationery, on the form prescribed by the department, allowing six weeks' time for the printing and delivery of the checks, and for a quantity sufficient to last six months, unless for good reason (which should be stated on the requisition) the quantity should be more or less than six months' supply.” (Tr. Dept. Cir. No. 8, Feb. 27, 1913.)

617. Receipt, care, and transfer of blank checks.—“A disbursing officer receiving a supply of checks shall receipt for the same to the issuing officer (to the Director of the Bureau of Engraving and Printing in case of a new issue 9/13/17.



on requisition), and when he ceases to act as a disbursing officer or agent he shall return the unused checks to the Chief of the Division of Printing and Stationery, retaining with his official records the stubs or register of checks issued by him. In case one disbursing officer is succeeded by another the officer relieved may transfer his unused checks to his successor, retaining for file with his official records the stubs or register of checks issued. The successor may temporarily use the checks of the former disbursing officer by striking out his predecessor's numerical symbol and inserting his own until such time as he can secure a supply of checks with his own numerical symbol printed thereon, after which the unused checks of his predecessor shall be returned to the Chief of the Division of Printing and Stationery through the official who issued them." (Tr. Dept. Cir. No. 8, Feb. 27, 1913.)

"For the interest of all concerned, the greatest care should be exercised in the custody of blank checks. Keep under lock and key when not in use." (Tr. Dept. Cir. No. 8, Feb. 27, 1913.)

**618. Numerical symbols on checks.**—"A numerical symbol shall be assigned for each disbursing officer drawing checks on the Treasurer of the United States, for Treasury Department warrants, for Post Office Department warrants, for Secretary's special-deposit checks, and for each class of checks in payment of interest on the public debt. The proper numerical symbol shall be placed in the lower right-hand corner of each warrant or check before it is issued for use by assistant treasurers and active designated depository banks in listing paid warrants and checks and by the Treasurer of the United States in tabulating the amounts of paid warrants and checks for charge to the proper accounts.

"A disbursing officer shall retain the same number so long as he remains in the service without reference to his official bond or bonds.

"A number has been assigned for each disbursing officer now in the service and for each former disbursing officer having checks outstanding. A number shall be assigned for each new disbursing officer by the Treasurer of the United States upon opening his account.

"No disbursing officer shall issue a check on the Treasurer of the United States without having his numerical symbol printed, stamped, or written in the lower right-hand corner thereof. So far as possible, each disbursing officer will be supplied with checks having his individual number printed thereon. In case an officer uses checks on which his number has not been printed or uses checks bearing the number of another disbursing officer proper additions or alterations shall be made so that the checks shall bear the individual numerical symbol of the issuing officer; otherwise such checks when paid are liable to be charged to the wrong account in the Treasurer's office." (Tr. Dept. Cir. No. 6, Feb. 18, 1913.)

**619. Checks—Authorized objects.**—Officers of the Pay Corps "shall issue no checks against their official deposits except in pursuance of law and regulation, as follows:

- "For money for payment of navy yard and station rolls.
- "For payment of ship's pay rolls.
- "For payment of advances to offices and enlisted men.
- "For payment of allotments.
- "For payment of traveling expenses.
- "For payment of authorized vouchers, stating nature of purchase or service.
- "For transfer of funds from one officer of the Pay Corps to another.
- "For remittances by officers and enlisted men on account of pay."

(N. R. 4336-2.)

"Exchange for cash" checks may also be issued as provided in the succeeding paragraph to obtain cash or for remittance.

**620. Checks—Object "exchange for cash":**

**1. To obtain cash.**—Any disbursing officer may draw his check in favor of himself or "order" for such amount as may be necessary to make payments

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as enumerated below, but in the first and last named cases the check must be drawn not more than two days before the payments are due:

- (a) To make payments of amounts not exceeding \$20.
- (b) To make payments at a distance from a depository.
- (c) To make payments of fixed salaries due at a certain period.

(Treas. Dept. Cir. 102, Dec. 7, 1906.)

"Checks drawn by officers of the Pay Corps to supply themselves with funds for making cash payments must be drawn to their own order and indorsed to the bank or person furnishing the funds." (N. R. 4336-3.)

"No allowance will be made to any disbursing officer for expenses charged for collecting money on checks, except the unavoidable payment of express charges for money brought from a distant point. Such charges may be paid on public bills under appropriation 'Pay, miscellaneous.'" (N. R. 4335-5.)

There is no authority in law for cashing checks in foreign paper money, nor in foreign coin if there is any loss by exchange. (See par. 593.) If United States Government checks are at a premium, proceeds in foreign coin will be taken up on the cash book at the treasury rate, and the gain on exchange will be substantiated by certificate of the United States consul, filed with the account current.

**2. For remittance.**—"It is hereby ordered and directed that Treasury Circular No. 52, dated July 29, 1907, be and is hereby modified as it applies to the payments made by the pay officers of the Navy of fixed salaries or compensation of the officers or men in the Navy while at sea, or serving at foreign stations, so as to permit said pay officers, when in their judgment it is in the interest of the naval service, after paying said salaries or compensation in cash, on demand of such officers or men, to draw checks payable to the order of such officers or men, on a deposit of a sum of money equal to such check so drawn to them, such checks showing the object for which drawn, namely, 'remittance, exchange for cash.'" (Treas. Dept. Feb. 17, 1908.)

**621. Preparation of checks.**—"No disbursing officer shall issue a check on the Treasurer of the United States until after he has ascertained his individual numerical symbol from the Treasurer of the United States, which numerical symbol shall be printed, stamped, or written in the lower right-hand corner of each check." (Tr. Dept. Cir. No. 8, Feb. 27, 1913.)

(a) Date, name of vessel, and place must be shown.

(b) *Payee.*—Any check drawn by a disbursing officer must be in favor of the party, by name, to whom the payment is to be made and payable to "order," with the exception of "Exchange for cash" checks. (Treas. Dept. Cir. 102, Dec. 7, 1906.)

(c) *Statement of object.*—"Any disbursing officer or agent drawing checks on moneys deposited to his official credit must state on the face or back of each check the object or purpose to which the avails are to be applied, except on checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of the disbursement. Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, 'pay,' 'pay roll,' 'public bill No. —, for —,' 'remittance, exchange for cash,' etc." (N. R. 4335-1-2.)

(d) *Number or description of voucher.*—"Disbursing officers shall identify their official checks with the vouchers upon which they are issued in payment by noting on each check the number or other necessary description of the voucher." (Treas. Dept. Cir. No. 52, 1907.)

(e) *Use of rubber stamps and typewriter.*—"The use of rubber stamp or typewriter is authorized in filling up checks, "provided such warrants and checks are written on the protective surface-tinted blanks furnished by the Treasury Department. Only typewriter record ribbons, writing black or blue, the ink of which must be heavy and of the most permanent nature, or stamp pads inked with a heavy permanent black ink, shall be used for the purpose, so as to secure

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clear, well-linked impressions which can not be easily erased without removing the protective surface tinting at the same time." (Treas. Dept. Cir. No. 8, Feb. 27, 1913.)

(f) *Erasure or alterations.*—"Should a disbursing officer or agent make an erasure or alteration on any of his checks, he shall certify across the face of the check to the correctness of such erasure or alteration." (Treas. Dept. Cir. No. 8, Feb. 27, 1913.)

622. "Spoiled or canceled checks shall be sent quarterly, by each disbursing officer, direct to the Auditor for the Treasury Department, by whom his accounts are settled, for preservation and future reference." (Tr. Dept. Cir. No. 8, Feb. 27, 1913.) Checks will be listed and forwarded with the quarterly account current.

The symbol number should not be removed from canceled checks. (S. A. M. 3792.)

623. *Checks lost, etc., and issue of duplicates.*—"The following regulations in regard to checks lost, stolen, or destroyed are established by the Secretary of the Treasury, in compliance with sections 3646 and 3647 of the Revised Statutes." (N. R. 4337.)

"Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the officer or bank on which it was drawn, of the fact of such loss, stating the name of the officer or agent by whom it was drawn, describing the check, giving, if possible, its date, number, and amount, and requesting that payment of the same be stopped." (N. R. 4337a.)

"In order to procure the issue of a duplicate check, the party in interest must furnish the officer or agent who issued the original check with an affidavit, giving the name and residence of the applicant in full, describing the check, and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath." (N. R. 4337b.) The commanding officer is authorized to administer oaths. (See par. 21.)

"He must also furnish to the same officer or agent a bond executed on the proper form and according to these instructions, which will be furnished to any officer or agent applying therefor." (N. R. 4337c.)

"The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him and as being the proof and security upon which he has acted. After the expiration of thirty days from the time the original check was issued, the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original." (N. R. 4337d.)

"The affidavit, bond, and duplicate check he will forward without delay to the Secretary of the Treasury, who, upon their receipt, will advise the officer or bank on which the check was drawn that an application for a duplicate is pending, and the office or bank will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and, if not paid, a caveat will be entered and payment thereupon will be stopped." (N. R. 4337e.)

"If the information obtained is satisfactory to the Secretary of the Treasury and he approves of the issue of the duplicate and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check." (N. R. 4437f.)

"Any duplicate check issued in pursuance of these instructions, bearing such approval of the Secretary of the Treasury, may, if properly indorsed, be paid, subject to the same rules and regulations as apply to the payment of original checks, but no duplicate shall be paid if the original shall already have been paid." (N. R. 4337g.)

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"In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to the officer or agent in the service of the United States, prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check." (N. R. 4437h.)

"Whenever such an account shall have been stated, and an officer or agent charged with the amount of said lost check, the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depository, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation." (N. R. 4437i.)

624. *Payment of checks.*—"Each active designated depository bank shall pay Treasury Department warrants [and] disbursing officers' checks \* \* \* drawn on the Treasurer of the United States, when presented in due course of business, under the same conditions as other checks are now paid. Assistant treasurers and the treasury of the Philippine Islands shall pay all such warrants and checks, observing the same precautions as at present." (Treas. Dept. Cir. No. 5, Jan. 9, 1913.)

"If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, \* \* \* or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment." (N. R. 4334g.)

"Any Treasury draft or any check drawn by a public disbursing officer still in service, which shall be presented for payment before it shall have been issued three full fiscal years will be paid in the usual manner by the officer or bank on which it is drawn, and from funds to the credit of the drawer. Thus, any such draft or check issued on or after July 1, 1909, will be paid as above stated until June 30, 1913, and the same rule will apply for subsequent years." (N. R. 4334a.)

"Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department, as provided in section 308, Revised Statutes, and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action." (N. R. 4334b.)

"In case of death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud." (N. R. 4335-6.)

"In case of the death, resignation, or removal of a public disbursing officer, any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury." (N. R. 4334f.)

625. *Disposition of paid checks.*—"Checks will not be returned to the drawer after their payment." (N. R. 4335-3.) It is required that they be utilized by the auditors for the verification of vouchers to which they pertain. (Tr. Dept. Cir. 52, 1907.)

626. *Monthly statement from depository.*—"The Treasurer of the United States \* \* \* shall render monthly statements to officers having public funds on deposit to their official credit \* \* \*. The statements shall show a full and true account, including the date, number, and amount of each check paid, and the date and amount of each item placed to the officer's official credit during the period of such statement." (Tr. Dept. Cir. 52, 1907.)

"Upon the receipt of a disbursing account statement from the Treasury Department it shall be stamped with the date of its receipt; the numbers and amounts of all checks and certificates of deposits entered in the statement shall be verified; in the column 'Date paid' of the check record and on the line 5/24/17.

of the record of each check reported paid in a statement there shall be stamped or written the month of the statement in which each check is reported paid; the unpaid or outstanding checks shall be listed to show the number and amount of each, and this list shall be attached to the statement to which it pertains; the sum of the unpaid or outstanding checks subtracted from the balance reported in the statement should equal the balance shown in the check record on the last day of the month which the statement covers; if the statement and check record are not in agreement, the facts shall be reported immediately to the Treasurer; if the statement and check record are in agreement, the Treasurer does not desire an acknowledgment of the statement." (S. A. M. 2847.)

**627. List of "exchange for cash" checks.**—"Under the act making appropriations for sundry civil expenses of the Government for the fiscal year 1917, approved July 1, 1916, it is the duty of the Auditor for the Navy Department to report to the Secretary of the Treasury all checks issued by disbursing officers of the Navy which shall have been outstanding and unpaid for three years or more, stating fully in such report the name of the payee; for what purpose each check was given; the office on which drawn; the number of the voucher received therefor; the date, the number, and the amount for which it was drawn; and, when known, the residence of the payee; such reports being in lieu of the returns required by section 310 of the Revised Statutes.

"The auditor requests that in order for him to carry out the provisions of this act he be furnished with the date, number, amount, and name of the payee of all checks drawn in exchange for cash; and states that the disbursing officers should be cautioned to account for every check drawn or canceled, so that it will not be necessary to require a list of all checks drawn to be furnished with each account rendered." (S. & A. circular letter 231-2, dated July 14, 1916.)

The list of "exchange for cash" checks required by the above order will be forwarded to the auditor with each account current submitted. Certain parts of the order have been italicized to accentuate its requirements, the auditor's office having stated that many lists sent in are not made out according to instructions.

**628. List of first and last checks drawn.**—A list, showing first and last checks drawn, stating in each case the number, date, amount, payee, and purpose shall be forwarded to the auditor with each quarterly account current.

**629. Report on ceasing to act as disbursing officer.**—"Whenever any disbursing officer of the United States shall cease to act in that capacity, he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and, if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom." (N. R. 4334e.)

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## Section 39.—TRANSFERS AND DEPOSITS TO CREDIT OF UNITED STATES.

NOTE.—For transportation of funds see "Expressage" of funds, paragraph 679.

**631. Transfers.**—"In each transfer of funds the receiving officer must state on the receipt given that he holds himself accountable to the United States for the sum received. The officer making the transfer shall state whether the funds transferred were in cash, i. e., currency or by check. If by check, the date, number, and depository on whom drawn must be stated." (N. R. 4311-2.)

"When transfers have been made to or funds received from more than one officer, the amounts so transferred or received from each officer shall be stated separately." (N. R. 4311-3.)

A single receipt will be taken in transferring cash. No receipt will be taken in making transfers by check, which shall be drawn to the order of the officer to whom transfer is made.

The transfer of funds by a disbursing officer in the United States to a disbursing officer in a foreign country through the medium of a bill of exchange purchased from a banker in the United States and payable in the currency of the foreign country is not authorized. (Comp. Dec. Mar. 17, 1916.)

(a) *Transfers abroad.*—"When not in the presence of the flagship, supply officers of ships may transfer money to each other for disbursement, upon requisitions and receipts in the usual form, with the approval of the senior officer present." (N. R. 4354-2.)

(b) *Transfers in United States.*—"Unless specially authorized by the department, transfers of public funds between officers in the United States, except when made by fleet, squadron, or division paymasters on duly approved requisitions, are prohibited." (N. R. 4351-2.) (But see pars. (c) and (d) below.)

(c) *Transfers on being relieved.*—"When attached to ships \* \* \* officers of the Pay Corps on being relieved shall, unless otherwise directed in their orders, transfer to their successors all public funds due the United States, including balances on deposit in the several depositories, except such amount as may be necessary to meet payments on account of pay to themselves, clerks, or yeomen; transportation to the United States, if not otherwise provided; and freight or express charges on accounts and returns." (N. R. 4333-3.) "Checks to cover balances of funds on deposit shall be for the amount shown as still on deposit and unobligated by the analysis of balances on the final account current, the amount to be taken up by the receiving officer as funds received by check and shown in the analysis of balances as in transit until notice is received from the depository that the amount is placed to his official credit." (N. R. 4333-4.)

(d) *Transfers of paid cash vouchers as cash.*—When the supply officer, with the approval of the senior officer present, has made pay-roll payments to a vessel not carrying a supply officer in the manner laid down in paragraph 82-2 the vouchers may be transferred as cash to the officer carrying the accounts and receipts taken in the regular way, the transaction being treated as a transfer of funds.

(e) "Public funds in transit for ultimate delivery to some particular officially designated person will be accounted for by officers of the Pay Corps who, at any time, may be entrusted with the funds while en route to destination, in the following manner:

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"The officer receiving the funds will give a receipt to the officer from whom he received them. The receipt will show clearly the date of the transaction, the names of both parties thereto, the ship or station to which each officer was attached, and the amount of funds received. The facts of the transaction, as shown on the receipt given or taken, will be recorded on the respective account current of each officer concerned. Receipts covering such transfers will be attached to the account current forwarded to the Auditor for the Navy Department." (S. A. M. 4298.)

632. Deposits to credit of United States.—Deposits to the credit of the United States will be made when directed by the department, and under the following circumstances:

"Supply officers attached to ships destined for foreign ports shall, before sailing from the United States, deposit all public funds in their possession to the credit of the United States, except such money as can be advantageously used within a reasonable time, and such funds as may be deposited with the Treasurer of the United States to enable officers and men to make remittances." (N. R. 4331.)

When funds have been reserved from transfer after detachment (par. 631c), "if any part of such funds reserved from transfer remains unexpended at the time final returns are forwarded to the Auditor for the Navy Department, such sum shall be immediately deposited to the credit of the United States." (N. R. 4333-3.)

Deposits of proceeds of sales, collections, and other miscellaneous receipts may be made, if desired, but see paragraph 592-2.

Deposits of private funds may be made to cover disallowances in the supply officer's disbursing accounts unless otherwise removed.

633. Method of depositing.—Deposits shall be made to the credit of the Treasurer of the United States, either with the Treasurer, an assistant treasurer, or a national depository, as may be authorized, and should be accompanied by a letter of transmittal.

"Whenever a disbursing officer having funds on deposit to his official credit with the Treasurer of the United States desires to pay such funds into the Treasury, either as revenue or as a repayment to an appropriation, he shall draw a check on the Treasurer of the United States to the order of the Treasurer, an assistant treasurer, or an active designated depository bank, as may be most convenient, showing that the amount is 'for deposit to the credit of the Treasurer of the United States on account of (state specifically on what account deposit is made).' The check shall be sent to the Treasurer, Assistant Treasurer, or active designated depository bank in whose favor drawn. The Treasurer, Assistant Treasurer, or bank shall issue the usual certificates of deposit." (Treas. Dept. Cir. Feb. 28, 1913.)

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Whenever a deposit is made by a supply officer to the credit of the United States, the Bureau of Supplies and Accounts should be advised by letter, forwarded direct. (N. I. 5223-35.) Such letter should embrace a specific statement giving the source from which received, purpose of the deposit, appropriation or fund to be credited, and certificate of deposit number. If to remove items from statements of differences, the items should be enumerated; if from receipts of sales of Government property, it should be stated whether from miscellaneous material, ordnance material, clothing and small stores, or otherwise. (S. A. M. 1069.)

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## Section 40.—COMPTROLLER AND AUDITOR.

NOTE.—Correspondence with, see paragraph 132.

641. Control of accounts by Treasury Department.—“Under existing law all claims and demands whatever by the United States or against them, and all accounts whatever, in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury. (See sec. 236, R. S.)” (N. I. 4871.)

642. Comptroller of the Treasury.—(Advance decisions, see par. 643; Appeals to, for revision, see par. 923; Reopening of accounts, see par. 927.) “Under existing law the Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom. (See act of July 31, 1894.)” (N. I. 4872-1.)

“The Comptroller of the Treasury may prescribe rules to govern the payment of arrears of pay due to any petty officer, seaman, or other person not an officer, on board any vessel in the employ of the United States which has been sunk or destroyed in case of the death of such petty officer, seaman, or person, to the person designated by law to receive the same. (Sec. 274, R. S., amended by act of July 31, 1894.)” (N. I. 4872-2.)

643. Advance decisions by comptroller:

1. *Statutory authority.*—“Disbursing officers or the head of any executive department may apply for and the Comptroller of the Treasury shall render his decision upon any account involving a payment to be made by them, or under them, which decision, when rendered, shall govern the auditor and the comptroller in passing upon the account containing such disbursement.” (Act July 31, 1894, 28 Stat., 208.)

2. *Applications* to the Comptroller of the Treasury, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department, for transmission to that officer.” (N. I. 2205-2.)

The law requiring the comptroller to render an advance decision, upon application, “contemplates a presentation to the comptroller, where the question is one of law, of all the material facts necessary for its determination, and where the question is one of fact, of all the material evidence in the possession of or obtainable by the officer making the application.” (14 Comp., 6.) The specific point upon which the decision is desired must be stated. Where statutes are mentioned, the date of the act and number and volume and page shall be given, viz: “Act March 3, 1893 (27 Stat., 612).”

3. *Allowable and excluded questions.*—“Any disbursing officer may apply to the comptroller for his decision upon any question which is then before him and involved in a payment which he is authorized to make.” (4 Comp., 332.)

“The Comptroller of the Treasury is authorized to render a decision upon the request of a disbursing officer only when the question submitted is one arising upon a claim or account, then properly before such officer for payment.” (3 Comp., 529.)

“A disbursing officer is entitled to ask a decision when the question he presents is involved in an account which he has, by general or special instruction, been directed to pay. When the expense has not yet been incurred, but the decision of the comptroller is desired for the guidance of the department in the use of its appropriations the question upon which a decision is desired should be submitted by the head of the department.” (1 Comp., 500.)

"The comptroller would not be justified \* \* \* to render a decision on a hypothetical case involving only a question of law, and his decision of such a question would not be official if rendered, and would afford no legal protection to a disbursing officer making payment under it." (Comp. Dec., Feb. 16, 1903.)

"The Comptroller of the Treasury is not authorized to render decisions to disbursing officers upon questions of law pertaining to payments which have been made by them." (5 Comp., 727.)

**644. Auditor for Navy Department.**—(Rendition of returns to, see par. 901; Statements and removal of differences, see par. 921 et seq.; Reopening of accounts, see par. 927; Advices to, bill of exchange, see par. 558; Advices to, deposits to credit of United States, see par. 633; Correspondence concerning enlisted men, see par. 695.) "Under existing law the Auditor for the Navy Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Navy, and of all bureaus and offices under his direction, all accounts relating to the Naval Establishment, Marine Corps, Naval Academy, and all other business within the jurisdiction of the Department of the Navy and certify the balances arising thereon to the Division of Bookkeeping and Warrants and send forthwith a copy of each certificate to the Secretary of the Navy. (See act of July 31, 1894.)" (N. I. 4873.)

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#### Section 41.—PECUNIARY RESPONSIBILITY.

**651. Responsibility for funds.**—An officer of the Pay Corps is accountable for all Government funds received into his custody, and, subject to the further provisions of this paragraph, will be held pecuniarily responsible, in the sum involved, for all funds expended or not on hand for which he fails to produce vouchers in required form as evidence that the funds were disposed of in accordance with law and regulation.

(a) *Money charged but not received.*—"Although an officer may be charged on the books of the Treasury with the amount of requisitions made in his favor yet he is not held accountable for money until it shall have come to his hands." (N. R. 4311-1.)

(b) *Funds lost through loss or capture of vessel.*—"In every case of the loss or capture of a vessel belonging to the Navy of the United States, the proper accounting officers of the Treasury, under the direction of the Secretary of the Navy, are authorized, in the settlement of the accounts of the paymaster of such vessel to credit him with such portion of the amount of the provisions, clothing, small stores, and money with which he stands charged on the books of the Auditor for the Navy Department as they shall be satisfied was inevitably lost by such capture or loss of a public vessel; and such paymaster shall be fully exonerated by such credit from all liability on account of the provisions, clothing, small stores, and money so proved to have been captured or lost. (Sec. 284, R. S.)" (N. R. 3004-2.)

(c) *Funds or vouchers lost without fault.*—"The Court of Claims shall have jurisdiction to hear and determine the following matters:

\* \* \* Third, the claim of any paymaster, quartermaster, commissary of subsistence, or other disbursing officer of the United States, or of his administrators or executors, for relief from responsibility on account of capture or otherwise, while in the line of his duty, of Government funds, vouchers, records or papers in his charge, and for which such officer was and is held responsible." (Sec. 1059, R. S.)

"Whenever the Court of Claims ascertains the facts of any loss by any paymaster, quartermaster, commissary of subsistence, or other disbursing officer, in the cases hereinbefore provided, to have been without fault or negligence on the part of such officer, it shall make a decree setting forth the amount thereof, and upon such decree the proper accounting officers of the Treasury shall allow to such officer the amount so decreed as a credit in the settlement of his accounts." (Sec. 1062, R. S.)

"A public officer, when he assumes the responsibility of an office \* \* \* especially the custody of money \* \* \* undertakes in and by that assumption that he will bring to bear in the discharge of his duties the exercise of that care and diligence which a cautious, prudent, and diligent person applies to his own affairs. His responsibility is not to be measured by the highest possible requirements, but upon a reasonable basis of caution and diligence." (Decision of Court of Claims under the foregoing statute.)

(d) *Funds illegally disbursed.*—An officer of the Pay Corps is not responsible for illegal payments made by order of the commanding officer, if such order has been protested and reiterated as provided in paragraph 665.

A commanding officer was held responsible for overpayments resulting from an erroneous entry in the ship's record of a man's rating, and for subsequent overpayments on another vessel resulting from a similar erroneous certificate

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on the man's transfer accounts, such entry and such certificate being required by article 20, A. G. N., to be accurately made by him. (Comp. Dec. Oct. 26, 1910.)

"In the face of a specific certification of the nurse's status and an absence of facts calling for or even suggesting inquiry I can not believe that it was required of the paymaster that he should search the record to determine the truth of the certified fact. Considering an isolated case like this we may be prone to say that the paymaster might have ascertained the facts and might have discovered that the payment was excessive, but the question is whether in the absence of facts putting him upon inquiry it was his duty to do so, and if it was his duty to do so in this case then it is the duty of every disbursing officer before paying any officer or employee to search the record as to every one of them or make all payments at his peril. Vigilance is required; pay rolls may not always furnish protection, and responsibility may not be evaded, but a rule impossible of general application can not be properly invoked against a disbursing officer in a particular case." (21 Comp. 317; see also 21 Comp. 245, 357.)

An officer of the Pay Corps unless negligent, is not responsible for illegal payments resulting from errors made in pay accounts by the officer who previously carried the accounts. (See par. 652.)

A disbursing officer having made payments in accordance with decisions of the office of the Comptroller of the Treasury construing the act governing them is protected as to such payments by said decisions, and the amounts so paid can not be disallowed in his accounts upon a different construction of law. (Comp. Dec. Jan. 21, 1907.)

The principles enunciated in decisions of the comptroller are applicable to all cases arising under statutes therein construed, whether occurring before or after the date of the decision (Comp. Dec. June 5, 1906); but where payments had been made in good faith in accordance with regulations and long continued practice, a disbursing officer was held not responsible for those made prior to date of decision. (Comp. Dec. Feb. 9, 1907.)

A disbursing officer is responsible for illegal payments made through failure to take advantage of records from which reliable information may be had. "The accounting officers have no authority to give credit for illegal payments though claimed on equitable grounds." (Comp. Dec. Aug. 23, 1906.)

A disbursing officer making payment to a person other than the one certified by the administrative officers as entitled to receive payment is held responsible for the payment. (Comp. Dec. Dec. 2, 1916.)

A disbursing officer is entitled to credit for proper payment to an enlisted man who had fraudulently enlisted where payment was made without knowledge of the fraud and prior to the rescission of the contract by the Government. (Comp. Dec. May 31, 1905.)

A disbursing officer who fails to take up on his account current a deposit of an enlisted man is liable for the amount of such deposit, together with interest on same from the date of deposit to the date of the man's discharge and repayment of deposits. (Comp. Dec. Feb. 27, 1909.)

A disbursing officer was held "not responsible for payments made to a man held for trial for fraudulent enlistment, who was later tried and convicted, when there was no evidence that the pay officer received any notice that the man was being held for trial or that there was anything to put him on his inquiry in regard to the matter before making said payments." (Comp. Dec. Apr. 28, 1909.)

"There is no presumption of indebtedness arising from former service and I am not aware of any regulation imposing upon a paymaster in the Navy the duty of investigating, upon reenlistment, the account of a man under a previous enlistment." (Comp. Dec. Apr. 7, 1914; see also Comp. Dec. Feb. 13, 1914.)

"An officer can not be held responsible for payments to any person who has been removed from the Navy, unless the officer making the payment has received official notification of the fact." (N. I. 4944.)

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(c) *Payments improperly vouchered.*—A supply officer is responsible for payments covered by vouchers not in such proper form as to be satisfactory to the Auditor for the Navy Department.

652. *Responsibility for disbursements made by others.*—An officer is chargeable, subject to the following decisions, with illegal disbursements made by other officers, if resulting from his errors or negligence.

In 37 MS. Comp. Dec. 424, May 7, 1906, it was held that "as a general rule the paymaster who transfers an account should be held responsible for the correctness of the balance transferred, and that the paymaster who receives the account is justified in presuming at all proper checkages for causes occurring prior to the dates of the transfer had been made unless it is apparent from the balance transferred that a certain checkage had not been made, or other circumstances or notice that should put him on his inquiry."

"An officer in possession of all the facts necessary to enable him to pay an enlisted man is responsible for an overpayment made by him even though the overpayment resulted from an erroneous balance transferred to him by the officer from whom he received the account." (Comp. Dec. Mar. 30, 1912.)

A paymaster who receives the accounts of a man from the deserters' roll with a notation on the transfer that the balance due at date of desertion should be checked if he is convicted of desertion, and who credits the account with said balance, but on transfer neither makes the checkage, nor puts said notice on the transfer papers, is responsible for the overpayment caused by said noncheckage made by a subsequent paymaster who had no knowledge that said checkage had not been made. (Comp. Dec. May 2, 1906.)

The accounts of an enlisted man convicted of fraudulent enlistment were transferred with a credit balance to a prison ship on the date preceding the date on which the sentence took effect. The balance due at date of desertion was never checked. It was held that the paymaster receiving the account "was responsible for the overpayment resulting from said noncheckage, because it was apparent from the credit balance shown on the transfer that the amount due on date of conviction had not been checked." (Comp. Dec. May 2, 1906.)

When an officer, whose duty it is to do so, fails to request the discontinuance of the allotment of a deserter, and such failure results in an illegal payment to the allottee after the deserter is so declared, the amount of such illegal payment is chargeable to that officer. (Comp. Dec. Jan. 30, 1909.)

If a request to stop an allotment is not acknowledged, it is the duty of the officer carrying the accounts to make inquiry, and to take steps necessary to protect himself from liability. If he fails to do this, he is liable for overpayments made on the allotment. (Comp. Dec. Nov. 10, 1908.)

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## Section 42.—CLAIMS AND DISBURSEMENTS.

NOTE.—Disbursements in particular, see Chapter XI, Public bills, and Chapter XII, Pay rolls; Vouchers and returns, see Chapter XIII, Disbursing returns.

661. **Claims**, involving other than routine payments on account of pay or for supplies or services regularly procured, will be acted upon as below provided.

Claims must be definite and specific (6 Comp. 456; 11 MS. Comp. 717; Dig. 1902, p. 244) and must be accompanied by all papers necessary to fully establish the facts.

(a) *Claims for pay*.—"Any difference of pay or allowances to which an officer or enlisted man is entitled may be credited by an officer of the Pay Corps on his current rolls, provided that in cases where such credits are differences noted in the administrative analyses of pay rolls and accounts of the Marine Corps that fact be noted as the authority therefor; and provided further, that in all other cases of credits for any period not borne on his rolls said officer or enlisted man presents a complete statement of his accounts signed by the officer or officers upon whose rolls he was borne during the period in question. The officer making the credit shall note over it why it is made and the period of time that it embraces and shall file as vouchers with his rolls the orders, letters, or other papers which establish the correctness of the credit. No credit will be made, however, of any pay or allowances which accrued at any time prior to the two fiscal years preceding the current fiscal year." (N. I. 4888-1.)

"All requests for credit of pay and allowances accruing during a period prior to the two fiscal years preceding the current fiscal year or other requests which for any reason an officer of the Pay Corps may decline to grant shall be made the subject of a claim on the Auditor for the Navy Department. In such case the claimant shall forward with the claim, in addition to the papers required by paragraph one, a certificate of the officer carrying his accounts that he has not paid and will not pay the amount claimed." (N. I. 4888-2.)

(b) *Claims payable on public bill*.—Documents required, see par. 671 a, b. When authorized, as provided in paragraph 679, the supply officer will settle as therein provided certain expense claims of civilians, travel expense claims of officers abroad, and incidental expense claims connected with the operation of the ship. All travel claims in the United States, unless otherwise directed by the department, and all unusual or nonroutine claims, including damages, salvage, demurrage, claims on implied contracts, etc., should be forwarded to the Bureau of Supplies and Accounts for action.

"The word 'expense' means expenditure, outlay, or disbursement of money. The words 'actual and necessary expenses only,' as used in the Statutes, mean, it would seem, real expenses, and were intended to fence against apparent, constructive or imaginary expenses." (Comp. Dec. Oct. 26, 1907.)

662. **Disbursements—General tests of validity**.—It is the duty of the supply officer to scrutinize all prospective disbursements and transactions involving future disbursements (Purchases, par. 481, et seq.; Pay-roll credits, par. 691 et seq.; Change of pay, par. 714) and should their propriety be questionable, to request an advance decision (par. 643) or to decline to act, whichever course may be proper. Such disposition of the case, however, is permissible only with the approval of the military superior, who is authorized to insist on the payment (or purchase or credit) being made, in which case the supply officer is authorized to make payment under protest as provided in paragraph 665.

The general legality of a prospective transaction should be submitted to the following tests:



(a) *General authority.*—"The authority of disbursing officers to make payments is restricted to the payment of fixed salaries, bills for supplies purchased and approved, and other similar demands which do not require for the ascertainment of their validity the exercise of judicial functions in weighing evidence or in the application of general principles of law. The question involved in the claim presented is a mixed question of fact and law, and requires a determination of the effect and of the sufficiency of the evidence submitted in support of the claim. It is a claim therefore which, in my judgment, a disbursing officer is not authorized to pay, but one which is clearly within the jurisdiction of the auditor." (4 Comp. 332.)

(b) *Facts and evidence thereof.* (Substantiation of citizenship, see par. 701-2.)—"Unless otherwise provided by law, each transaction conducted by an officer, agent, or employee of the Government of the United States (which when completed will require the payment of money from the Treasury, or payment to be made therefor or thereon by a disbursing officer or agent of the Government of the United States) shall be evidenced by a written or printed signed document or series of documents which shall contain a complete record of such transaction. \* \* \* Each statement of fact contained in such document or documents shall be certified or otherwise verified by a person who in regular line of duty shall have knowledge of the fact or facts certified or otherwise verified by him, and who when certificate is made shall state in his certificate that he has personal knowledge of the facts certified or otherwise verified." (Treas. Dept. Cir. 35, May 20, 1911.) For papers required and form thereof, see "Public bills," paragraph 671, and Chapter XI, "Disbursing—Pay rolls."

"Disbursing officers are not required to make payments on merely formal evidence. If they are not satisfied that the facts are in substance such as to justify payment, they are authorized and it is their duty to require reasonable explanation or further evidence. (See 5 Comp. 410.)" (14 Comp. 328.)

"A paymaster may, of course, use his own judgment as to the evidence upon which he will make payments, but the payments are made at his risk, and in failure to take advantage of the records from which reliable information may be had he increases the danger of making illegal disbursements." (Comp. Dec. Aug. 23, 1906.)

Information furnished from the ship's records must be considered reliable. (Comp. Dec. Aug. 23, 1906.)

"Where records or other necessary data have been lost or destroyed, and the disbursing officer is thereby prevented from determining the correctness of any claim presented to him, the same should not be paid by him, but should be forwarded to the proper auditor for adjustment, with such information as may be in the disbursing officer's possession." (12 Comp. 721.)

(c) *Sanction of regulations and practice.*—"When a departmental regulation 'is in conflict or inconsistent with law, it must yield to the superior authority of the statute.' (7 Comp. 268.)

A regulation was on March 22, 1906, construed by the comptroller to be contrary to law. "It was by authority of this regulation that the beneficiaries paid by the appellant were employed. Since a long time before the passage of the prohibitory law referred to it has been the unbroken practice to employ the beneficiaries and pay them for the services. The accounts containing these disbursements have been examined and settled and the credit for the payments allowed by the auditors and second comptrollers under the old system of accounting and by the Auditor for the Navy Department under the present system. The appellant made the payments in good faith and with no benefit to himself, but with the knowledge of and in accordance with the said regulation and long-continued practice. I am of the opinion, from all the circumstances above stated, that the appellant should be allowed credit for the payments made to the beneficiaries before March 22, 1906. See decision of April 11, 1905 (MS. Comp. Dec. vol. 33, p. 144.) See also *United States v. Macdaniel* (7 Pet. 1)." (Comp. Dec. Feb. 9, 1907.)

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(d) *Sanction of comptroller's decisions.*—"A disbursing officer who pays a claim about which there may be any doubt without availing himself of the comptroller's ruling, which, whether right or wrong, protects the officer fully, can have no just ground for relief." (4 Comp. 198.) Applications for specific advance decision, see paragraph 643.

"An advance decision rendered by the Comptroller of the Treasury under section 8 of the act of July 31, 1894 [see par. 643], is conclusive upon the auditor and comptroller only as to the particular payment involved in the question presented." (Digest Comp. Dec. 1902, p. 286, quoting 5 MS. 538.)

"Each payment was in accordance with the decision of this office made in construing the act \* \* \*, in cases based upon facts exactly like those involved in these payments. The payments were also made prior to the decision of the Court of Claims construing said act. Mr. Stickney was a disbursing officer, and, having made these payments in accordance with the decisions of this office construing the act governing them, is protected as to such payments by said decisions, and the amounts so paid can not be disallowed in his accounts upon a different construction of the law." (Comp. Dec. Jan. 21, 1907.) A new construction of the law, contrary to former rulings, applies to computations made subsequent to the date of such decision, or to the date a disbursing officer received notice of such decision, provided reasonable diligence was exercised to obtain notice. (Comp. Dec. Apr. 11, 1905.) (See par. 663, "Change of law.")

"A statement made by the Comptroller of the Treasury in an advance decision upon a statement of facts submitted by a disbursing officer, which is broader than the facts stated rendered necessary, is a mere *dictum*, and is not binding upon the Auditor or the Comptroller in the settlement of the account of the disbursing officer." (5 Comp. 562.)

(e) *Sanction of law.*—Transactions involving payments must be scrutinized as to their legality under the statutes governing the various classes of expenditures as referred to in Chapter X, "Disbursing—Public bills," and Chapter XI "Disbursing—Pay rolls," and as to their validity under general provisions of law as quoted in the succeeding paragraph.

#### 663. Disbursements—Prohibitions:

*Additional compensation.*—"No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation." (Sec. 1765, R. S.)

"It is held by decisions of the courts and of this office that these statutes are not applicable to cases where two distinct offices, places, or employments with the compensation of each fixed by law or regulation are held at the same time by one person; but they are held to prohibit the payment of additional pay, extra allowance, or compensation to any officer or person in the public service whose salary, pay, or emoluments are fixed by law or regulation, unless such additional pay, extra allowance, or compensation is fixed by law or regulation and appropriation made therefor. This rule applies even though the additional services are rendered outside of office hours or during vacation." (Comp. Dec. Mar. 20, 1911.)

*Advances and prepayments.*—"No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered or of the articles delivered previously to such payment." (Sec. 3648, R. S.)

Advance payment for transportation of persons is permitted by the act of April 27, 1904 (see par. 679).

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The annual appropriations for transportation authorize the advance of cash to enlisted men in lieu of subsistence and transfers en route. (See pars. 517-518. Advances to shore patrol, see par. 679, Subsistence.)

The Revised Statutes, section 1563, authorize such advances as the President may direct to persons in the naval service employed on distant stations. (N. R. 4456, see par. 849.)

*Assignments.*—"The payment of an amount due a claimant to a person designated by him is prohibited by the provisions of section 3477, Revised Statutes, relative to the transfer and assignment of claims against the United States." (12 Comp. 267.)

*Attachments.*—No trustee process, garnishment, injunction, or attachment can be recognized by officers of the Government in respect of monies due creditors of the United States. (Army Pay Manual, 1910, quoting Digest 2d Comp., section 109, ed. 1893.)

*Change of law.*—"Where the law itself has been changed \* \* \* the law governs from the date it goes into effect, and any payment made contrary thereto, although in accordance with previous practice, must be held to be illegal and credit therefor denied by the accounting officers." (Comp. Dec., May 27, 1907.) (See par. 662d, change of construction of law.)

*Equitable grounds.*—Claims not founded on contracts, either express or implied, but upon merely equitable or moral grounds, can only be paid after direct authorization by Congress. (8 Comp., 157.)

"The accounting officers have no authority to give credit for illegal payments though claimed on equitable grounds." (Comp. Dec., Aug. 23, 1906.)

*Indebtedness of payee and overpayments.*—"Where a person is both debtor and creditor of the United States in any form the officers of the Treasury Department, in settling the accounts, not only have the power but are required in the proper discharge of their duties to set off the one indebtedness against the other, and to allow and certify for payment only the balance found due on one side or the other." (17 Ct. Cls., 327; Comp. Dec., Mar. 2, 1910.)

"No money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable." (Sec. 1766, R. S.)

"Money accruing from commuted rations and from the commutation for quarters may be paid regardless of the person's indebtedness." (N. R. 4305-2.) (Comp. Dec., Mar. 12, 1902.)

"The ration is not pay and shall not be commuted in advance, nor shall commuted rations go to liquidate indebtedness to the Government except when desired by the individuals for whom commuted." (N. R. 4460.)

Exemption of deposits. (See par. 749.)

Travel allowance is not an offset against indebtedness. (See par. 828.)

"Overpayment, other than such as are produced by authorized advances, will be invariably disallowed, whether made in money, clothing, or small stores, excepting payments for the commutation of rations and such advances in clothing or small stores as may have been made by the previous order of the commanding officer of a ship, on the ground that they were necessary for the health and comfort of the men, which order must be produced. A general approval of the roll in which the advances are charged will not be sufficient." (N. R. 4457.)

*Indirect payments.*—"Making payments for the Government by indirect means is liable to abuse, and \* \* \* it should be discouraged." (Comp. Dec., Dec. 2, 1902, quoted 1 S. A. M. 161.)

*Waiving contract.*—A contract provided for liquidated damages in the sum of \$10 per day for default of contractor in completion of work. Extension of time was granted by the department and the disbursing officer made full payment, which was disallowed by the auditor on the ground that the extension did not come under the terms of the contract, which provided that "in the absence of an express agreement or provision to the contrary no addition to, or omissions from, or changes in the work or materials herein specifically provided for shall be

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construed to extend the time fixed herein for the final completion of the work. \* \* \* The parties having liquidated the damages to result from delay in completion of the contract, evidence is inadmissible to show that the Government suffered no actual damages or inconvenience by reason of such delay." (Comp. Dec., Sept. 13, 1911.)

*Wasteful expenditures.*—"Officers shall avoid any unnecessary expenditure of public money or stores and, so far as may be in their power, prevent the same in others. Officers shall be held accountable for any wasteful or improper expenditure that they may direct, authorize, or knowingly permit." (N. R. 1507-1.)

**664. Disbursements—Specific authority.**—"No money which may be placed in charge of an officer of the Pay Corps by order of, or authority from, his commanding or superior officer, or of the Treasury or Navy Departments, shall be used or paid without the sanction or approval of either his immediate commanding officer, the commander in chief of the fleet, the commander of the squadron, division, or station to which he belongs, the Auditor for the Navy Department, the Comptroller of the Treasury, or the Secretary of the Navy." (N. R. 4307.)

The autographic signature of an officer empowered to direct the disbursement of money is required on vouchers. No delegation of his authority is permitted. (Comp. Dec., Apr. 24, 1905; Aug. 14, 1907.) (See par. 136.)

"When an officer of the Pay Corps has received, or has been authorized or directed to pay over any public money without the previous knowledge or sanction of his immediate commanding officer it shall be the duty of the former to report to him forthwith the amount received or paid and the authority under which he acted." (N. R. 4308.)

**665. Disbursements under protest.**—"When ordered by his commanding officer to make an expenditure of money or stores which an officer of the Pay Corps believes to be illegal or contrary to regulation, the latter shall state in writing the grounds on which he objects to obeying the order and request that the order be reiterated in writing. On the receipt of such order the expenditure shall be made." (N. R. 4309.)

"Disbursement of public moneys or disposal of public stores made by a disbursing officer pursuant to an order of any commanding officer of the Navy shall be allowed by the proper accounting officer of the Treasury in settlement of the accounts of the officer upon satisfactory evidence of the making of such order and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made shall be held accountable for the same. (Sec. 285, R. S.)" (N. R. 4310-1.)

"The foregoing, however, does not authorize an advance of public money by an officer of the Pay Corps to the commanding officer or to any other person by his order. The disbursement presupposes an indebtedness, and whether the objects for which the indebtedness accrued were sanctioned or not by law or regulation, an officer of the Pay Corps would be entitled to a credit for payment therefor, when made by order of the commanding officer; but the disbursement must be for some service or articles furnished in accordance with law." (N. R. 4310-2.)

"The commanding officer will be held accountable by the Navy Department for every expenditure of funds or property made by his authority; but in order to charge a commanding officer with pecuniary responsibility for a payment made by his order under paragraph 1 of this article it is necessary that there should be a compliance with Art. R. 4309, for in the absence of such written order from the commanding officer, after a statement of objections has been duly made, the officer of the Pay Corps and not the commanding officer will be held responsible." (N. R. 4310-3.)

"The Secretary of the Navy is a civil officer and not a commanding officer of the Navy within the meaning of section 285 of the Revised Statutes." (Comp. Dec., Sept. 13, 1911.)

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"Whether or not regulation R 3991 [relating to payments of yard rolls] is an 'order' and whether the Secretary is a 'commanding officer of the Navy,' the regulation is an order upon pay officers of the Navy to pay money under certain contingencies and as such is conclusive on the accounting officers." (Op. Atty. General, May 19, 1915—S. A. M. 3611.)

666. **Receipts.**—"No payment to a public creditor shall be evidenced by a receipt (except when receipt is required either by law or contract), unless such payment is made in cash, i. e., currency. Therefore no receipt for a payment made by a disbursing officer's check shall be required or taken. In no case shall receipt for a payment be taken in duplicate, etc., but by single receipt only." (N. R. 4303.)

"If any officer charged with the disbursement of the public money, accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor, in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion by such officer to "his own use of the amount specified in such receipt or voucher." (Sec. 5496, R. S.)" (N. R. 4317.)

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## CHAPTER X.

### DISBURSING—PUBLIC BILLS.

NOTE.—Purchases, see par. 481 et seq.; general provisions as to disbursements, see par. 662 et seq.; bills covering purchases by fleet, division, or squadron paymaster, see par. 72; bills for ships not carrying supply officers, see par. 82.

#### Section 43.—PREPARATION AND PAYMENT OF BILLS.

671. **Documents required.**—The following papers are required to be in hand before preparation and payment of a public bill, and they must subsequently be attached to the original of the latter to be forwarded with the quarterly returns to the Treasury Department:

(a) *An original, itemized, certified bill*, with unit prices, and with all discounts applied on the face thereof, must be submitted by the dealer or other claimant (except where inappropriate, as in the case of commuted rations, etc.) "expressed in the currency of the country, or in the same currency in which the transaction is entered in the merchant's books and accounts. \* \* \* Should there be a difference between the public bill and the merchant's bill, such difference shall be explained on the latter, but in no case shall the items, quantities, prices, extensions, or footings in the merchant's bill be altered in any respect." (N. I. 4484-1.)

On the face of his bill the claimant must make the following certificate over his signature: "Certified correct and just; payment not received." Such certificate may be dispensed with, provided the claimant signs a similar certificate on the face of the original copy of the public bill. (Tr. Circ. 52, 1907.)

A claim for reimbursement should be accompanied by receipted subvouchers, fully covering it when practicable, and by claimant's certificate that the expenses were actual and necessary and that the amounts claimed were actually expended, such certificate to explain the absence of all subvouchers not submitted.

(b) *Original authorization.*—The authority for every purchase of supplies or procurement of services (except under bureau or supply office contract) must be evidenced by the original approved requisition, duly signed by the proper officers, but the authority for purchases of an incidental nature, such as those falling under Title V (par. 943), may be evidenced by the commanding officer's original written order. In the event of the loss of the original of a requisition, a copy shall be attached to the public bill, with a memorandum signed by the supply officer and the commanding officer, stating that the original has been lost, that the ship's records have been examined and show that payment has not previously been made, and that such notation has been made in the records as will prevent a duplication of payment.

In the case of reimbursement claims, the authority under which the claimant incurred the expenses (except routine expenses for postage, telegrams, etc.) must be evidenced by the original orders or other authority under which he acted. The originals of such orders will be indorsed by the supply officer with the date and amount paid, and return to the claimant; a certified copy, to include such indorsement, shall be filed with the public bill.

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(c) *Proposal and acceptance.*—Where supplies are purchased and services procured under written proposal and acceptance, such proposal, with the acceptance shown on the face thereof, should accompany the first voucher in payment thereof and be filed with the auditor as required by section 3743, Revised Statutes. (Comp. Dec. Aug. 13, 1908; Oct. 31, 1910, Auditor, Mar. 29, 1912, S. A. M. 2021.)

672. *Promptness in preparation.*—“Public bills for deliveries accepted shall be prepared and forwarded without delay \* \* \* in order that dealers may have no occasion to address letters of inquiry or complaint to the department.” (N. I. 4691.)

673. *Preparation of public bills (S. & A. Form 51):*

1. *For one ship only.*—“No public bill shall represent purchases for more than one ship.” (N. I. 4483-2.)

2. *Dates.*—Public bills shall show the correct dates on which stores are received or services rendered, also the dates when the purchases were actually made or the services procured.

3. *Bureau, appropriation, and title.*—“Each public bill shall embrace supplies under but one bureau and one appropriation.” (N. I. 4483-3.) Obligations against appropriations of prior fiscal years should be paid separately from current obligations.

The bureau, appropriation, and title chargeable shall be entered on the public bill. Except where stores have been purchased under “General account of advances—Naval supply account” (par. 934a), the appropriation concerned in any expenditure, and the bureau having cognizance of the same may be verified by reference to the Digest of Annual Appropriations in force at the time. (Titles, see par. 936 et seq.)

All public bills prepared for material which is taken up in the Naval Supply Account must quote “General account of advances, N. S. A., Title X”; whereas on public bills prepared under an appropriation the material must not be taken up in the Naval Supply Account. S. A. M. 3879.

“Section 3690, Revised Statutes, provides that ‘all balances of appropriations contained in the annual appropriation bills, and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund.’” (N. I. 4692-1.)

4. *Requisition reference.*—The number of the requisition and date of approval shall be entered (N. I. 4483-3), or similar reference to other authorization. If the requisition or other authorization has been filed with a public bill of prior date, reference shall be made to the number and date of such public bill. Payments for articles or services covered by separate requisitions should be made on separate public bills.

5. *Proposal and acceptance reference.*—If the proposal and acceptance have been filed with a public bill of prior date, reference shall be made to the number and date of such public bill. (S. A. M. 2021.)

6. *Data as to method of purchase.*—The instructions on the back of S. & A. Form 51, approved by the Treasury Department August 27, 1907, must be complied with in every case. (S. A. M. 2021.)

7. *Contract references.*—If purchase is on bureau contract, the number of the contract shall be entered, designated thus: “Bu.” If on a supply office contract, the number of the contract shall be entered, followed by name of station or place where made. (S. A. M. 2021.)

8. *Contract not availed of.*—Where contracts are in force, explanation must be made of purchases from dealers other than the contractor.

9. *Place of delivery of provisions purchased under annual and quarterly contracts must be noted.* (S. A. M. 1945.)

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10. *Dealer's invoice number*, if appearing on his bill, shall be entered. (S. A. M. 1286.)

11. *Entry and arrangement of items.*—“The name, number, or quantity, price of each article, and amount in the currency of the country, with its equivalent amount in United States money at the legal or authorized rate, shall be distinctly specified.” (N. I. 4483-4.) “The latest classification shall be adhered to in the arrangement of items.” (N. I. 4483-3, see par. 153.)

12. *Corrections of prices or quantities.* see paragraph 671a.

13. *Certificate of inspection and reception.*—“The public bill shall bear a certificate by the head of department for which the supplies were purchased that the articles were inspected as to quality and quantity and received into his custody.” (N. I. 4483-1.)

14. *Certificate of purchase* must be made by the purchasing officer as indicated on Form 51.

15. *Check reference.*—“When payment is made by check or bill of exchange, no receipt shall be taken, but instead there shall be noted on the public bill the date, number, and the amount of the check, and the depository on whom drawn, or, in the case of a bill of exchange, its number and amount, and whether drawn on the fiscal agents or the Secretary of the Navy.” (N. I. 4483-4.)

16. *Memorandum copies (S. & A. Form 51-a).*—See also par. 678.) “Unless required by law, vouchers shall not be taken in exact duplicate, triplicate, etc. Only one copy of a voucher, the original, shall contain signed certifications, approvals, and receipts. As many copies in memorandum form duly authenticated if desired, may be taken as administrative requirements demand.” (Tr. Circ. 52, 1907.)

All copies must be perfectly legible.

“One memorandum copy of each public bill shall be forwarded to the Bureau of Supplies and Accounts with the quarterly schedule of disbursements.

“One memorandum copy shall be retained by the officer making payment for his files.

“The supply officer shall forward a memorandum copy of every public bill as soon as practicable after it is paid to the commander in chief for the files of the fleet paymaster.

“He shall also furnish heads of departments with memorandum copies of public bills pertaining to their departments in lieu of invoices, and memorandum copies to the bureau concerned, except to the Bureau of Supplies and Accounts and the office of the Secretary of the Navy.

“A memorandum copy of each public bill in payment for coal or fuel oil shall be mailed to the Bureau of Supplies and Accounts immediately upon preparation.” (N. I. 4484-4 to 8.)

674. *Approval before payment.*—(See pars. 21 and 664.) The signature of the commanding officer must appear on the public bill as indicated on Form 51.

675. *Payments to defaulting contractors.*—“A contractor who is in default under a contract with the United States should not be paid by a disbursing officer the balance due to him on other contracts until his liability for the default has been ascertained and adjusted.” (2 Comp. 429.) (See par. 506.)

676. *Payments should be by check.*—All bills for supplies within the United States should be paid by Government check. Bills outside the United States should be paid in the same manner whenever it is possible to have checks accepted at full value.

677. *Time of payment.*—Bills will be promptly paid. Bills covering daily or frequent deliveries will be settled monthly and upon sailing from port.

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## 678. Public bill table.—

Title.	Object.	Appropriation.	Memorandum copies (Form 51a).						
			Total memorandum copies.	Quarterly disbursing returns to Supplies and Accounts and file.	Quarterly property returns to Supplies and Accounts and file. <sup>1</sup>	Commander in Chief.	Bureau concerned.	Supply office making contract.	Auditor.
X	Naval supply account stores.	General account of advances.	5	2	2	1			
X	Provisions.	Provisions, Navy.	5	2	2	1		1	
X	Ship's store supplies.	do.	5	2	2	1			
X	Clothing.	Clothing and small stores fund.	6	2	2	1			
X	Coal and fuel oil.	General account of advances.	6	2	2	1			
X	Ammunition, Medical and Marine Corps supplies.	Annual concerned.	6	2	2	1	1		
B	Consumable supplies on nongeneral supply ships.	do.	6	2	2	1	1		
C	Equipage.	do.	6	2	2	1	1		
B	Equipage (Medical and Marine Corps).	do.	6	2	2	1	1		
B	Equipage, nongeneral supply ship.	do.	6	2	2	1	1		
P	Repairs to equipage.	do.	4	2		1	1		
D or K	Repairs to ship.	do.	4	2		1	1		
C	Monthly ration vouchers (Form 233a).	Provisions, Navy.	3	2		1			
C	Services chargeable to ship.	Annual concerned.	4	2		1	1		
V	Services of a general nature.	do.	4	2		1	1		
V	Freight.	Freight.	3	2		1			
V	Crew's entertainment.	Ship's store profits.	5	2		2	1		

<sup>1</sup> Unless desired, copies of public bills other than those under Title B and G. A. A.—N. S. A. need not be filed with retained copy of property returns.

<sup>2</sup> In case of navy yard, New York, forward to officer in charge P. & C. depot.

<sup>3</sup> Purchase division, Supplies and Accounts, Form 51b.

<sup>4</sup> Head of department concerned.

<sup>5</sup> Except Supplies and Accounts and Secretary's Office.

<sup>6</sup> Statement of ships' store profits.

## 679. Public bills by objects.—

NOTE.—The disbursing function being distinct from that of purchase (see par. 481), the following classification is designed to include instructions governing the preparation and payment of all vouchers, as well as more comprehensive instructions governing such matters as come before the supply officer in the form of claims, without previous purchase action on his part; and so far as practicable is distinct from the classification under paragraph 495, Purchase, which is designed to include instructions governing the supply officer in purchasing.

General instructions relating to claims, see paragraph 661 et seq.

**Advertising (Title V).**—"Bills for advertising are allowed by the accounting officers only when accompanied by a copy of the written authority of the Secretary of the Navy and a certified copy of the advertisement." (N. I. 4946-2.)

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"All advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several departments of the Government may be paid for at a price not to exceed the commercial rates charged to private individuals, with the usual discounts, such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise. (Act of June 20, 1878.)" (N. I. 4946-3.)

**Brokerage.**—Payment forbidden, see paragraph 488.

**Canal tolls (Title C).**—"Payment of canal tolls for vessels of the Navy passing through the Suez Canal shall be made by drafts on the fiscal agents at London [see par. 560] at the rate of 25.20 francs for a pound sterling. Such payment shall not be made in specie." (G. O. 140, Sept. 2, 1903.) Payment will be made on the basis of the "net tonnage for the Suez Canal" as laid down for individual ships in the Navy Register.

**Carriage hire (Title V).**—"The expense of travel by vehicle or train in connection with visits of ceremony abroad is a legitimate charge against the appropriation 'Pay, miscellaneous.'" (Comp. Dec. Nov. 21, 1907.) The specific nature of the business requiring the hire of a carriage and the necessity thereof must be shown on the face of the public bill for same. (S. A. M. 520.)

Where conditions (at Vera Cruz) were "unusual and extraordinary" cost of carriage hire by officer of Marine Corps a proper charge against "Contingent, Marine Corps." (Comp. Dec. July 22, 1915.)

**Candidates—Expenses of.**—"No allowance shall be made for the expenses of persons undergoing examination for appointments, except as provided by law for midshipmen." (N. R. 4540.)

**Cash advanced on transportation requests (Title V),** as authorized in the annual appropriation acts, shall be accounted for monthly on public bill under Title V and the proper appropriation (par. 517). The public bill shall be supported by subvouchers in the form of individual receipts (S. & A. Form 256), which should state the object of the travel.

**Charter of a vessel.**—The fourth copy of the charter party (par. 495) shall be attached to the original of the public bill.

**Collection charges on checks,** see "Expressage of funds," below.

**Commissions and inquiries.**—"No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry, in the military or naval service of the United States, until special appropriations shall have been made by law to pay such accounts and charges. (See 3681, R. S.)" (N. R. 4304.)

**Containers.**—See paragraph 305.

**Coal.**—See "Fuel" below.

**Damages.**—Claims for damages should be referred to the bureau.

**Delivery charges,** payable under same title as stores purchased, see paragraph 193.

**Dentists' bills.**—Where an officer receives an injury in line of duty requiring the services of a dentist, payment is authorized under section 1586, Revised Statutes. (Comp. Dec., Mar. 15, 1915.)

**Emergencies and extraordinary requirements.**—Where obligations of this character have been incurred and there is no appropriation available for their payment other than "Contingent, Navy," bills for supplies and claims for reimbursement of expenses of this nature should be forwarded to the department for approval before payment unless such approval has been obtained.

**Entertainment (Title V).**—"Under the broad power conferred upon the Secretary of the Navy by the act of March 2, 1907, appropriating funds for the contingent expenses of the Navy for the fiscal year 1907, to expend said appropriation 'for such purposes as he may deem proper,' he is authorized to make an allotment therefrom, in his discretion, for the payment of the expenses of the entertainment of the naval authorities of another nation by officers of the Navy of the United States." (14 Comp., 344.)

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*Expressage and freight* (Title V, appropriation "Freight, Supplies and Accounts").—"Transportation charges on shipments made direct from a ship, where such charges are payable by the Government, shall be paid by the supply officer of the ship" (N. I. 4405-5), except in the case of shipments over land-grant or bond-aided railroads (see par. 270a), in which case the vouchers should be forwarded to S. & A. for settlement by the Auditor for the Navy Department. Transportation charges on shipments received by a vessel will not be paid by the supply officer.

"Public bills for payments of freight shall be accompanied by the accomplished original bill of lading." (N. I. 4484-3.) Loss of bill of lading, see paragraphs 272-273. Bills should be prepared on S. & A. Forms 51 and 51a.

When the accomplished bill of lading or other advices from the consignee show that articles were missing or damaged in the shipment, public bill should be prepared in favor of the last carrier, unless otherwise expressly stipulated, for the full amount of the freight charges; the freight charges unearned by reason of lost articles should then be deducted on the face of the public bill and the bill paid. At the same time a claim should be made upon the last carrier for the value of lost articles and the amount of damage to damaged articles, and collection made as a separate transaction simultaneously with the payment of transportation charges.

If settlement on this basis can not be made, and is refused except upon full payment without deduction, and if such action becomes necessary in order to secure the stores or material, payment may be made in full, under protest, and the full particulars reported to S. & A., with all papers necessary to the presentation of claim upon the transportation company.

The prepayment of charges for transportation is prohibited by section 3648, Revised Statutes. "The rules or customs of railroad, express, or other private companies, however reasonable, can not supersede an express provision of a statute, and if those companies decline to render service except on such terms the inconvenience must be borne until the statute is modified or repealed." (4 Comp., 544, overruling 3 Comp., 181.)

Charges by express companies for transportation for the Government over land-grant railroads are not subject to deduction on account of aid received by such railroads by grant of land. (7 Comp., 334.)

*Expressage of funds* (Title V, appropriation "Pay, miscellaneous").—"No allowance will be made to any disbursing officer for expenses charged for collecting money on checks, except the unavoidable payment of express charges for money brought from a distant point. Such charges may be paid on public bills under appropriation 'Pay, miscellaneous.'" (N. R. 4335-5.)

There is no authority for the payment of insurance for the transportation of Government funds. (Comp. Dec., June 16, 1916.)

*Fuel*.—Public bills for fuel not furnished by the Government to ships operating under the general supply system ordinarily will be paid by the supply officer carrying the accounts of such vessel. For instructions relative to invoicing and payment of public bills for fuel, see "Fuel," under paragraph 305.

"A memorandum copy of each public bill in payment for coal or fuel oil shall be mailed to the Bureau of Supplies and Accounts immediately upon preparation." (N. I. 4484-S.) This copy shall be inscribed "For coal section, Bureau of Supplies and Accounts."

All public bills for coal should state the full trade name, how delivered (whether on board, trimmed, or alongside), and the unit price per ton. (N. I. 4483-3.)

*Funeral expenses* (Title V, appropriation "Contingent, Medicine and Surgery").—"Public bills for funeral expenses must be approved as provided in paragraph 495.

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*Interment of remains—retired enlisted men*.—Man dying at a naval hospital, indigent, body not claimed, expenses of interment may be paid from "Contingent, Medicine and Surgery." (Comp. Dec. Sept. 19, 1914.)

*Ice*.—Contracts for ice for ships visiting navy yards and stations are usually made by the local supply officer under authority of an approved Naval Supply Account requisition. Ships' supply officers requiring ice should procure a copy of the ice contract at the port where they desire deliveries and be guided by the instructions contained therein as to placing of orders and reporting receipts. The quantity of ice received by each ship will be invoiced to it by the local supply officer, who also will prepare the public bill covering payment.

The supply officer of the ship will take up the invoice in the Naval Supply Account (Title X) and make distribution of cost as follows: Ice used for cooling drinking water will be stubbed out and charged to "Fuel and Transportation," but without charge to the ship's money allotment; ice used for preservation of fresh provisions will be invoiced to the provisions account as a charge to "Provisions, Navy." At ports where no ice contracts are in effect and supply officers of ships place their own contracts, they also will prepare the public bills therefor.

Should purchase be made under General Account of Advances, the item will be taken up in the Naval Supply Account and the cost distributed the same as if obtained at a yard where a contract is in force. Should purchase be authorized against appropriation "Provisions, Navy," the public bill will be inscribed Title X and the cost taken up on the Provisions return (Form 36) and a copy of the public bill submitted with that return as a voucher. Should the purchase be authorized against appropriation "Fuel and Transportation," the public bill will be inscribed Title C, in which case no further accounting is necessary as the appropriation and cost charge is made directly from the information appearing on the schedule of disbursements where the public bill in payment is listed. (See Ice, par. 305.)

*Laundry* (Title C) for the sick is payable from the appropriation "Contingent, Medicine and Surgery." The comptroller decided February 12, 1913, that a fireman who also did laundry work for the medical department "held two separate employments, each with its own duties and its own compensation, fixed by law or regulation, and under the ruling in *United States v. Saunders* (120 U. S., 126) he is entitled to the compensation of each; provided they were compatible, and the duties of each were fully discharged."

*Medicines and medical treatment* (Title C, appropriation "Medical Department").—"Officers and enlisted men of the Navy and Marine Corps, when on duty at a place where there is no naval hospital, may be sent to other hospitals upon the order of the commander in chief or the senior officer present, and the expenses of such persons shall be paid from the naval hospital fund; and no other charge shall be made against their accounts than such as are made for persons under treatment at naval hospitals." (N. R. 4532-1.)

"Expenses incurred by an officer of the Navy for medicines and medical attendance shall not be allowed unless they were incurred when he was on duty, and the medicines could not have been obtained from naval supplies, or the attendance of a naval medical officer could not have been had. (Sec. 1586, R. S.)" (N. R. 4534-1.)

*Medical expenses* for accident not in line of duty. Department's construction of the words "line of duty" is that one hurt while "attending to his own personal business or pleasure" is not in a "duty status within the meaning of section 1586 of the Revised Statutes." (S. A. M. 3343, citing case of Lieut. Commander Foote.)

A private marine taken ill or injured while absent from duty and away from the facilities furnished by the Government for such care when injured or ill \* \* \* must bear the expense of such medical attention as may be necessary. (Comp. Dec. Apr. 6, 1915.)

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"All claims for expenses incurred for medicines and medical attendance shall be forwarded to the Bureau of Medicine and Surgery for examination and approval. After approval such claims shall be forwarded to the Bureau of Supplies and Accounts for payment by such officer as he may designate. Claims shall be accompanied by receipted bills and all other papers pertaining thereto." (N. R. 4534-3.)

*Mileage*, see "Traveling expenses."

*Miscellaneous expenses*.—"No part of the contingent fund appropriated to any department, bureau, or office shall be applied to the purchase of any articles except such as the head of the department shall deem necessary and proper to carry on the business of the department, bureau, or office and shall, by written order, direct to be procured." (Sec. 3683, R. S.) "Section 3683 only applies to cases where an appropriation has been made in a lump sum for contingent, incidental, or miscellaneous expenses, or under words of like import, and where Congress has specifically designated appropriations for enumerated items, as for 'contingent, incidental, or miscellaneous expenses.'" (2 Comp. 44.)

*Newspaper and telephone contracts*.—"No subscriptions for newspapers or contracts for telephone service shall be made without the express authority of the department." (N. I. 4945-1.)

"Bills for such expenditures shall not be sent to the Secretary of the Navy for approval unless the expenditures are in excess of the amount which the Secretary has authorized to be expended." (N. I. 4945-2.)

*Patrol* (Title C).—(See also Subsistence, below.) "Actual expenses of officers while on shore patrol duty" are payable from "Pay, miscellaneous." (Act Mar. 4, 1917.)

"Officers who are entitled to commutation of rations are, while on duty with the shore patrol, entitled to reimbursement for actual and necessary expenses \* \* \* but should not receive credit for commutation of rations for the period for which subsisted on shore at Government expense." (Comp. Dec. Jan. 11, 1913.)

*Pilotage* (Title C).—In the employment of pilots by commanding officers "preference shall be given to licensed pilots, and they shall not be paid more than local rates." (N. R. 3811-3.)

"Coast pilots shall not be employed except by special authority from the Navy Department, and when employed shall not be paid local pilotage." (N. R. 3811-4.)

*Postage, telegram, radiogram, and cable* (Title V) charges may be paid monthly under "Pay, miscellaneous," on one public bill, with all subvouchers attached.

"Public bills covering payments for telegrams or cable messages shall be accompanied by the originals or certified copies thereof, except in cases of confidential messages, when the officer sending them shall certify that such messages were of a confidential character and in his judgment it would be prejudicial to the public interests to disclose their contents; that they were actually transmitted, are correctly stated, and were day or night messages, as the case may be. The voucher shall also show whether directions were given to transmit the messages over bond-aided lines. The amount paid for the transmission must be noted on each telegram or cable message in United States currency." (N. I. 4484-2.) "In all cases where it is practicable, vouchers for money paid for messages shall be obtained and filed with the account." (N. I. 5351.)

Copies of telegrams covered by public bills for sundry services must be received by agent of telegraph company. (S. A. M. 3690.)

Copies of messages must in all cases show date and place from which sent.

"Within the continental limits of the United States, the telegraphic rates make a minimum charge for a regular message of twenty words, including address and signature." (N. I. 5344-1.)

The following rates for Government messages are fixed by the Postmaster General for the fiscal year ending June 30, 1915:

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"For day messages containing not more than twenty words, exclusive of place from and date, twenty cents, not exceeding one thousand miles, and one cent for each additional word. One-quarter of this rate to be added for each five hundred miles or fraction thereof, but no rate on a message of twenty words to be more than forty cents, nor on an additional word more than two cents. The rate between all points in any State, Territory, or the District of Columbia shall be twenty cents for twenty words, and one cent for each additional word.

"For night messages not exceeding twenty words, exclusive of place from and date, fifteen cents for any distance within two thousand miles, and for greater distances twenty-five cents; in each case one cent for each additional word.

"Instead of computing the actual distances of transmission, the distance for payment shall in all cases be taken absolutely to be the number of miles between the capital of the State or Territory, or from the city of Washington, if from within the District of Columbia, from within which (whatever the place) the message is sent, and the capital of the State or Territory, or the city of Washington, if within the District of Columbia, within which (whatever the place) the message is received," according to the distance table published by the Postmaster General.

"When a Government (official) radiogram for the Navy Department is transmitted from a naval vessel through a naval shore radio station, the necessary charges of forwarding companies are paid by the Superintendent of Naval Radio Service. Should bills for forwarding charges on such radiograms be presented by commercial companies either to the ship of origin or to the shore station, they should be referred by supply or disbursing officers to the Superintendent Naval Radio Service, Radio, Va.

"When a Government (official) radiogram for the Navy Department is filed locally at a naval radio station, shore, or ship, and forwarded through a commercial radio station, shore, or ship, all necessary charges including forwarding charges should be paid at point of origin to the Navy mail clerk, electrician in charge, or other authorized person representing the Naval Radio Service.

"When a Government (official) radiogram for the Navy Department is filed directly with a commercial telegraph, telephone, or radio system, supply or disbursing officers should pay all necessary charges to the company operating the office of origin." (S. A. M. 3600.)

"Radiograms of persons in the naval service may be accepted on board vessels without payment for the ships' sending charge, but all other charges in connection with the forwarding of the traffic to destination will be collected from the sender. Such traffic when destined to points on shore will be forwarded to the nearest shore station open for commercial business, whether naval or commercial station." (Commercial Traffic Regulations for U. S. Naval Radio Service, approved by Secretary of the Navy, July 1, 1915.)

For list of radio signatures to official messages from bureaus and offices under Navy Department, see General Orders 262.

*Private property lost or destroyed* (see also par. 445).—The supply officer is not authorized to pass upon claims for reimbursement for loss of effects. Such claims should be submitted to the auditor. The act of March 2, 1895 (28 Stat., 962) provides for reimbursement of loss due to marine disaster in time of peace, and section 290, Revised Statutes, provides for reimbursement not exceeding one month's pay for loss due to destruction of the vessel in time of war.

Claims for reimbursement for private property destroyed in Government work should be forwarded to the department. "The head of a department has authority to liquidate claims arising upon \* \* \* implied contracts for the value of property taken for use in the service of his department. (7 Comp. 517.)" (Comp. Dec. July 31, 1902.)

*Provisions*.—(Title X, appropriation "Provisions, Navy.") Public bills covering payment for provisions purchased under the annually and quarterly contracts shall have noted thereon the place at which delivery of the provisions was

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made. If one public bill covers deliveries made at two or more places, the quantities of each item delivered at each place shall be separately stated. At the port of New York each public bill should show whether the provisions were obtained under the contract for "East River and navy yard," "North River," or "Tompkinsville, S. I.," delivery; at the port of Norfolk, whether deliveries were purchased under the contract for "Hampton Roads, Va.," or "Norfolk, Va." In the case of purchases under contracts awarded by the supply officer, navy yard, Puget Sound, Wash., each public bill should indicate whether the purchases were made under the contract for "Navy yard, Puget Sound, Wash.," "Seattle, Wash.," or "Tacoma, Wash."; and in the case of purchases made under contracts awarded by the Navy purchasing officer, San Francisco, Cal., each public bill should show whether the purchases were made under the contract for "San Francisco, Cal.," "Sausalito," etc., or for "Mare Island, Cal." (S. A. M. 1945.)

A copy of each public bill covering payments under quarterly fresh provision contracts will be forwarded to the supply or purchasing officer awarding the contracts. At New York these copies will be forwarded to the supply officer in charge of provisions and clothing depot. (S. A. M. 3536.) The information thus furnished is necessary in estimating future requirements.

"In the preparation of public bills for fresh provisions all provisions of the same class will be grouped together," and quantity and cost of each class totaled. "Classes will be listed on the public bills in the order in which they appear on the Provision Returns." (S. A. M. 3377.)

*Rations, commuted—enlisted men.*—(Title C. appropriation "Provisions, Navy.") In lieu of rations stopped on account of enlisted men being subsisted in other messes than the general mess, a commutation of 30 cents per day will be paid monthly to treasurers of the messes concerned. "Thirty cents a day shall in all cases be deemed the commutation price of the Navy ration." (R. S. 1585.)

An enlisted man returning to his ship from release from civil authorities, but who was not permitted to resume his duties until some time later, is entitled to commuted rations from date of his reporting for duty after release by civil authorities. (Comp. Dec. May 11, 1916.)

Payments will be covered by the monthly ration voucher (S. & A. Form 233) in lieu of public bill (Form 51). The voucher must be supported by the commanding officer's order (S. & A. Form 41) directing the payment of commuted rations, giving names of the men, pay roll numbers, inclusive dates of commutation, inclusive dates of any absence, authorized or unauthorized, and mess to which payable. (S. A. M. 1093.) Monthly ration money should be paid at the end of the month for which it is credited, and included in the schedule of disbursements for the month.

"Rations stopped for enlisted men of the Navy and Marine Corps shall be commuted for the actual period of time during which they art not drawn." (N. I. 4548-1.)

"The number of rations to be commuted for chief petty officers' mess and for men of the messman branch is left to the discretion of the commanding officer; but no enlisted man shall be allowed to commute his ration and subsist himself without special authority from the Bureau of Navigation." (N. I. 4548-2.)

"The rations of enlisted men shall be commuted only upon the written order of the commanding officer." (N. R. 4517-7.)

"The ration is not pay and shall not be commuted in advance, nor shall commuted rations go to liquidate indebtedness to the Government, except when desired by the individuals for whom commuted." (N. R. 4460.)

"The ration is not a part of the pay, but is a limited allowance by the Government, under certain conditions defined by law. Commutation of rations by the enlisted men is not a right, but an allowance granted only by Executive authority." (N. I. 4547.)

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*Repairs to a merchant vessel*, seized on the charge of violating the neutrality laws, are, if actually necessary for the preservation of the vessel, "properly chargeable to the appropriation 'Contingent, Navy,' provided that the expenditure is considered as legitimate and is approved by the Secretary of the Navy." (Comp. Dec. Sept. 27, 1911.)

*Rewards.*—(Title V.) "A reward not exceeding fifty dollars may be offered by a commanding officer for the delivery of a deserter and one not exceeding twenty-five dollars for the delivery of a straggler into the custody of the naval authorities at such place and within such time as may be prescribed in general or specific instructions issued by the department (Bureau of Navigation), or, in the case of a marine, by the commandant of the corps. This reward paid for the delivery of a deserter or straggler, in no case exceeding fifty dollars or twenty-five dollars, respectively, shall be checked against the accounts of such deserter or straggler and shall be in full satisfaction of all expenses for arresting, keeping, and delivering such deserter or straggler other than the expense of telegraphing. In extraordinary cases where by reason of the distance to be traveled the amount of such reward will not compensate transportation may be furnished, upon the order of the Navy Department (Bureau of Navigation) or Commandant of the Marine Corps, as the case may be, to the civil officer from the place of arrest to the place of delivery and the return of such officer, in addition to the reward of fifty dollars or twenty-five dollars, as the case may be." (N. R. 3635.) (Appropriation, "Transportation, Navigation.")

"A reward for the apprehension of an officer shall not be offered unless specially authorized by the department, or on a foreign station by the commander in chief." (N. R. 3639.)

"When a deserter surrenders himself or is delivered on board any ship of the Navy, \* \* \* expenses for his apprehension, transportation, and subsistence shall be paid on public bill and checked against his account." (N. I. 4902-3.)

"Money paid for rewards or expenses of deserters or stragglers and checked against their personal accounts is regarded as an authorized overpayment, and must in all cases be shown on public bills approved by the commanding officer. When such checkages are to be made on the 'Deserters' roll' the Bureau of Navigation or the Commandant of the Marine Corps shall approve the public bills if practicable." (N. I. 4903.)

A civil officer who in delivering deserters has incurred expenses for transportation over land-grant roads may be reimbursed only in the amount it would have cost had the Government procured transportation for him. (Comp. Dec. Apr. 27, 1904.)

Where deserter is delivered to naval authorities at a place other than that named in the offer of reward the proper settlement is to pay the reward less the expense to the Government to return prisoner to place named in the reward. (Comp. Dec. July 30, 1914.)

A civil officer returning to proper authorities a voluntarily surrendered deserter is entitled to reimbursement for expenses incurred in making the delivery. (Comp. Dec. Jan. 4, 1916.)

An enlisted man was declared a deserter; no reward offered; subsequently surrendered to civil officer, who made delivery to naval authorities, claiming certain expenses. At request of Navigation and on order of the commanding officer the civil officer was paid a reward of \$50. This amount was greater than the expenses claimed. Expenses allowed; excess difference disallowed. (Comp. Dec. Feb. 5, 1914.)

No reward can be paid to the finder of a body recovered without previous offer of reward, even though one was offered later for the recovery of other bodies lost in the same accident. (Comp. Dec. Oct. 12, 1907.)

"Payment of a reward to the finder of a lost boat, the property of the United States, which had been lost at sea, is not authorized where no reward had been

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offered prior to the return of the property." (11 Comp., 741.) But if claimed as salvage, see salvage, below.

The senior officer present may authorize a reward of not exceeding \$50, and commanding officers a reward not exceeding \$20, for the recovery of lost torpedoes. Rewards will be paid on requisition for services and chargeable to "Ordnance and ordnance stores." A reward exceeding \$50 may be recommended, but approval of Bureau of Ordnance is required before payment. (G. O. 245, 1916.)

*Sales, expenses of.*—(Title 21, "Proceeds of sales.") (See par. 227.) "All expenses attending the preparation for and holding of sales [of condemned stores] shall be paid from the proceeds thereof." (N. I. 4716-1.)

*Salvage.*—(See also Rewards, above.) The amount of salvage to which the finder of a lost boat is entitled must be fixed by agreement between the Secretary of the Navy and the claimant. (Comp. Dec. Feb. 8, 1907.)

*Ship's store profits.*—"Payment for articles purchased and services procured under the provisions of the second paragraph of the preceding article [see par. 473] shall be made by the supply officer of the ship upon the written order of the commanding officer, on public bills, under 'Ship's store profits, Navy.' The orders of the commanding officer shall be attached to the originals of the public bills transmitted to the Auditor for the Navy Department as the supply officer's authority for making the expenditures." (N. I. 4509.)

*State charges.*—A State can not impose its authority over Federal vessels; therefore quarantine charges so imposed are without warrant of law, and payment for such charges is illegal. (Comp. Dec. Apr. 2, 1907.)

*Subsistence.*—(Title V.) (See also Patrol and traveling expenses; Subsistence en route, see par. 517.) The method of furnishing subsistence to men entitled thereto at Government expense is a matter of administration, provided the method adopted is not contrary to law. (Comp. Dec. Dec. 16, 1912.)

"Subsistence furnished to enlisted persons attached to ships, when unavoidably detained on shore under orders, or absent therefrom by authority for one day or more, must be charged to appropriation 'Provisions, Navy,' for the fiscal year in which the subsistence is furnished. During the time of such subsistence their rations shall be stopped on board ship, and no credit for commutation therefor given. When such authorized absence is for less than one day and ration is not stopped on board ship, cost of subsistence shall be paid on public bill under appropriation 'Pay, miscellaneous.' [Art. I, 915 (5).] (See below.)

"Executive officers of ships will endorse on vouchers covering such cases a full explanation of the circumstances under which the subsistence was necessary, and also certify that no credit was given during the time on board ship for rations in kind or commuted." (N. I. 4947.)

"In case where it is not practicable to either relieve the men of the patrol for meals or to send proper meals to them, the commanding officers of the ships to which such men are attached are authorized to direct their supply officers to advance to the senior patrol officer sufficient sums of money to cover the cost of such meals obtained ashore, the person receiving this money to furnish to each such supply officer a statement of the number of meals furnished and the amount paid for each man, with a certificate that such disbursements were necessary and were actually made. When men of the patrol are absent from their ships for the entire day, their rations will be stopped on board ship and actual subsistence paid on public bill under appropriation 'Provisions, Navy.' When they are furnished with only one or two meals ashore during their absence from the ship for the fractional part of a day their rations will not be stopped on board ship and actual subsistence paid on public bill under appropriation 'Pay, miscellaneous.' The cost of a single meal shall not exceed fifty cents a man in any case without special authority from the commander in chief or senior officer present." (N. I. 915-5.)

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"Subsistence furnished to enlisted men attached to ships of the Navy when unavoidably detained on shore, under orders, or absent by authority for one day or more from the ship to which attached, and subsistence of enlisted men on detached duty, shall be charged to appropriation 'Provisions, Navy.' During the time of such subsistence their rations shall be stopped on board ship, and no commutation therefor shall be given. When such authorized absence is for less than one day and the ration is not checked on the pay roll, the cost of subsistence shall be paid on public bill, under appropriation 'Pay, miscellaneous.'" (N. R. 4427-7.)

A marine doing special (not temporary) duty on shore, and separated from the ship to which attached, is entitled to the same allowance for subsistence that an enlisted man in the Army would receive under similar conditions, i. e., 75 cents per diem. (Comp. Dec., June 14, 1907.)

A certificate should be made on all public bills for special diet for the sick as to whether the subsistence so furnished covers all or only part of the subsistence of the men concerned for the period in question. (S. A. M., 952.)

"Vouchers for payments to messes for subsistence of authorized passengers shall give a list of the persons subsisted, the length of time subsisted, and by what mess." (N. I. 4948.)

"Prisoners embarked in a naval vessel shall be subsisted, and payments shall be made by the supply officer to messes for each prisoner subsisted therein at the following daily rate: Cabin, two dollars; wardroom, one dollar and fifty cents; other officers' messes, one dollar. If not in an officers' mess, one ration shall be allowed. No other charges shall be made, nor shall any person thus subsisted be required to pay any compensation to the mess in which he may live." (N. R. 4518.)

"For the subsistence of pilots \$2 a day shall be allowed to a cabin mess, \$1.50 a day to a wardroom mess, and \$1 a day to any other officers' mess. When messes in any other than an officers' mess, or by themselves, they shall be allowed one ration each." (N. R. 4519.) The approval by the Bureau of Navigation of a bill for subsistence of a pilot is insufficient to authorize payment of the bill in any greater amount than that fixed by the Navy Regulations. (Comp. Dec. Nov. 9, 1911.)

"No allowance shall be made to any mess for the subsistence of officers ordered to take passage in a ship of the Navy." (N. R. 4520-1.)

"There being no allowance for a minister or other civil officer for whom passage may be ordered in a Government ship, provision must be made and the expense defrayed by such passenger himself." (N. R. 4520-2.) There is no authority for subsistence of foreign customhouse officials performing their duties on board a United States vessel. (Comp. Dec. June 16, 1910.)

Telegrams, see Postage and telegrams, above.

Transfers en route, see paragraph 518.

Transportation of effects of deceased officers and enlisted men of the Navy is chargeable to Contingent, Navigation, Title V. (See par. 495.)

Transportation of freight, see Expressage and freight, above.

Transportation of persons.—(Title V.) "Travel outside the United States shall be paid for on public bill" (N. R. 4502-3). Transportation for officers (par. 511) is payable from appropriation "Pay, miscellaneous"; for enlisted men (par. 513).

"The Secretary of the Navy is authorized to purchase such mileage books, commutation tickets, and other similar transportation tickets as may at his discretion seem necessary, and to furnish same to officers and others ordered to perform travel on official business; and payment for such transportation tickets upon their receipt, in accordance with commercial usage, or prior to the actual performance of the travel involved, shall not be regarded as an advance of public money within the meaning of section 3648 of the Revised Statutes. (Act of Apr. 27, 1904.)" (N. R. 4643-2.)

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"Transportation furnished upon an officer's orders to or from duty shall be indorsed upon his original orders, and a certified copy of such orders must accompany the vouchers for the expenditure." (N. R. 4494.)

*Transportation of remains* is payable under Title V and appropriation "Transportation of remains." (See par. 495.)

*Traveling expenses—civil officers*, see Rewards, above.

*Traveling expenses—enlisted men*.—Claims shall be submitted to the Bureau of Supplies and Accounts. (N. R. 4501-3.)

*Traveling expenses—officers*.—"Officers on foreign stations, whose accounts are kept by officers of the Pay Corps, may submit their claims to such officers, who shall, after verification, make reimbursements to claimants upon public bills, indorsing amounts paid upon the original orders and filing the claim, together with a certified copy of the original orders, as vouchers. In event of a question arising as to the propriety of any item on a claim, the officer to whom the claim is presented shall forward it to the Bureau of Supplies and Accounts. The cost of transportation of public property of the United States, in charge of an officer traveling abroad, shall not be included in the same voucher or bill as that of his personal expenses." (N. R. 4495-4.)

"Officers transferred to, from, or between shore stations beyond the continental limits of the United States may be allowed transportation of baggage at public expense not to exceed, when packed and crated, the following gross weights:

	Pounds.
Admiral.....	14,000
Vice admiral.....	12,000
Rear admiral, first nine.....	10,500
Rear admiral, second nine.....	8,400
Captain.....	7,200
Commander.....	7,200
Lieutenant commander.....	7,200
Lieutenant.....	6,000
Lieutenant, junior grade.....	5,100
Ensign and chief warrant officer.....	4,500
Warrant officer.....	3,000

(N. R. 4489-3.)

An officer ordered to a foreign station is entitled to reimbursement for expenses incurred for packing his household goods and the transportation charges for same from port of departure in the United States to the foreign station. (Comp. Dec. Feb. 6, 1915.)

"In addition to the certificates shown on the form 'Declaration for Shipping Household Effects or Personal Effects' all such declarations will be sworn to by the officer making the declaration. This oath is required by the customhouse officials before the effects can be cleared." (S. A. M. 4297.)

An officer performing travel under orders outside the United States, from one ship to another, is not entitled to reimbursement for excess baggage. (Comp. Dec. Oct. 25, 1915.)

An officer ordered to duty without the continental limits of the United States is entitled to cost of packing and crating such baggage for shipment to the new station as may be authorized by the Secretary of the Navy to be shipped at public expense. (Comp. Dec. Nov. 27, 1916.)

An officer changing from station in United States to abroad is entitled to reimbursement for freight charges on his household goods and on his automobile, provided such charges come within his allowance and transportation of the automobile is approved by the Navy Department. (Comp. Dec. June 19, 1916.)

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Expense of transportation of an officer's professional books and papers is a proper charge against the Government if such books and papers are the property of the United States and such transfer is authorized by the department. (Comp. Dec. June 19, 1916.)

"An officer is not entitled to reimbursement for expenses at place of detachment prior to beginning of journey" to place of new duty. (Comp. Dec. June 30, 1916.)

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"Officers in the United States shall submit their claims to the Bureau of Supplies and Accounts direct." (N. R. 4495-3.)

"An officer shall certify to such copies of his orders as may be required as vouchers by the officer carrying the accounts; also, that he actually performed the travel in obedience to such orders, at his own expense, and without transportation in a Government conveyance. In drawing mileage to his home, he shall certify upon his orders his residence, which must correspond to his usual residence, as recorded in the Bureau of Navigation or Headquarters, Marine Corps." (N. R. 4492-1.)

"When ordered to his home he shall, upon the receipt of the order, certify upon it his place of residence, which must in all cases correspond to that which he has previously reported to the Bureau of Navigation or to the Commandant of the Marine Corps." (N. I. 705-1.)

"Mileage of officers of the Navy, for travel in the United States, shall be paid by any disbursing officer of the Navy upon presentation to him of original orders issued or approved by the Navy Department.

"Mileage of officers of the Naval Reserve Force, when assigned to duty with the Navy and for travel in the United States, shall be paid by any disbursing officer of the Navy upon presentation to him of original orders issued or approved by the commandant of the naval district having supervision of such reservist." (N. R. 4489-1.)

"Any officer paying traveling expenses or mileage shall indorse over his signature on the original travel orders, as well as on the copies retained for vouchers, the date of payment, the amount paid, and the points of departure and arrival." (N. R. 4493-1.)

"In case an order is confidential, or several subjects are embraced in it, an extract pertinent to the service for which payment is made shall be taken and used." (N. R. 4493-2.)

"All indorsements affecting pay, mileage, transportation, and traveling expenses shall be placed on the face of the original order involving travel, if practicable; otherwise on the back of the order. Such indorsements shall never be placed on sheets which might be detached from the original order." (N. I. 5312-23.)

"Actual expenses only shall be paid for travel under orders outside of the limits of the United States in North America. (Act June 7, 1900.)" (N. R. 4486.)

"Officers of the Marine Corps traveling under orders without troops shall be allowed \* \* \* actual necessary expenses for travel performed without the United States." (N. R. 4488-1.)

Mileage is computed on shortest usually traveled route as regards distance and not time. (Comp. Dec. Aug. 14, 1914.)

An officer detached from duty in Manila and ordered to his home in the United States, and authorizing ocean travel via Government transport or via merchant steamer at his own expense, is entitled if returning via latter method to reimbursement for amount that he would have been allowed for subsistence had he returned via transport. (Comp. Dec. Aug. 5, 1915.)

An officer under orders conveys a Government launch between two ports. He is unable to mess or sleep aboard because of lack of facilities, but ties up at night and sleeps and subsists at hotels. He is not entitled to reimbursement for expenses incurred. (Comp. Dec. Jan. 5, 1917.)

"For all sea travel (except when regularly attached to vessels of the Navy for duty) actual expenses only shall be paid to such [marine] officers when traveling on duty under competent orders, with troops, and the amount so paid shall not include any shore expenses at port of embarkation or debarkation; but for the purpose of determining allowances hereunder travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel. For all land travel with troops such officers shall receive trans

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portation in lieu of mileage or traveling expenses (including the sea travel to be regarded as land travel under the above exception)." (N. R. 4488-2.)

Where an officer is ordered by the Navy Department to perform travel to be present at a private civil suit in the result of which suit the interest of the Government was great enough to make it necessary, in the opinion of the Secretary, to have officers of the Navy present at the trial, such officer is entitled to mileage. (Comp. Dec. July 28, 1915.)

"The right of an officer to mileage or to reimbursement of actual expenses of travel depends upon his having traveled under proper orders and on public business. (See *Hannum v. United States*, 19 Ct. Cls., 516.)" (Comp. Dec. Apr. 11, 1908.)

Where an officer under orders is furnished a transportation request covering travel in the United States he is entitled to mileage for distance traveled less cost of transportation and any other expense to the Government in connection with the travel. (Comp. Dec. Mar. 30, 1915.)

Expenses incurred prior to the commencement of journey are not allowed, as in such case the officer is not in a traveling status. (Comp. Dec. Sept. 11, 1908.)

An officer of the Navy while temporarily absent from his permanent station under orders entitling him to traveling expenses is in the status of a traveler during the whole time he is away from his permanent station, and therefore he is entitled to reimbursement of actual expenses for the entire period of such absence. (Comp. Dec. Sept. 22, 1911.)

An officer ordered to return to resume his duties before expiration of authorized leave is not entitled to mileage for travel performed on returning to his station. (Comp. Dec. Nov. 15, 1915.)

An officer on leave from his regular station receives orders to report for other duty on a date prior to the expiration of the period of leave granted. He returns to his regular station, before his leave expires, reports for duty, and later proceeds to his new duty in obedience to orders: Held, entitled to mileage from place of regular duty to place of new duty. (Comp. Dec. June 27, 1917.)

An officer traveling as a passenger on a naval collier is allowed \$1 per diem for subsistence. (Comp. Dec. Dec. 26, 1907.)

An officer who is suspended from duty by sentence of a court-martial, with a reduction of pay, is entitled to reimbursement of traveling expenses when required to travel by orders from proper authority. (Comp. Dec. Apr. 11, 1908.)

A naval surgeon assigned to duty with a brigade of marines embarked for transportation on board a vessel of the Navy, and not ordered to duty on said vessel, is, while on board, in the status of a traveler, and therefore entitled to traveling expenses. (Comp. Dec. Oct. 30, 1911.)

The status of marine officers ordered to the Philippines with troops on board the *Prairie* from Norfolk to Colon and by the *Buffalo* from Panama to the Philippines was not changed by the calling of the latter ship at San Francisco en route, as the stopping at San Francisco was only an incident in the voyage and does not make the travel to San Francisco travel in "the home waters of the United States" within the provision in the act of June 12, 1906, authorizing actual expenses in the Army for certain sea travel with troops. (Comp. Dec. Oct. 11, 1909.)

An officer on duty abroad ordered to his home in the United States, and in the absence of instruction as to the method of travel proceeds home via merchant steamer, is only entitled to such reimbursement for traveling expenses as he would have incurred had he proceeded via Army transport. (Comp. Dec. Mar. 30, 1916.)

An officer traveling under orders, though authorized to proceed at his own expense by merchant steamer (instead of Government transport), is entitled to certain expense of subsistence the same as if he had traveled by Government transport. (Comp. Dec. July 16, 1914.)

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The status of an officer of the Marine Corps was one of duty and not that of a traveler when he was ordered on board a vessel of the Navy for duty in command of a detachment of marines under orders not placing him in status of a traveler. He was not ordered to the ship for transportation, but for duty, and the fact that he subsequently landed in Cuba for expeditionary duty does not have the effect of placing him in the status of a traveler while on board 9/13/17.



ship. He is therefore not entitled to reimbursement for his mess bill as traveling expenses. (Comp. Dec. Dec. 31, 1908.)

The officers of the First Provisional Regiment, United States Marine Corps, Nicaraguan expeditionary force, are not entitled to reimbursement of the cost of their subsistence while aboard the transport from the date of arrival at Corinto, Nicaragua, to the date of sailing from that port, as these officers were not in the status of travelers between those dates. (Comp. Dec. Apr. 22, 1910.) (See also Comp. Dec. June 5, 1914.)

An officer of the Marine Corps ordered to take passage aboard a naval vessel for foreign-shore duty entitled to reimbursement for subsistence until arrival of vessel at objective point. Remaining on the vessel after that time awaiting orders placed him in the status of having been landed and quartered on shore. (Comp. Dec. July 29, 1915.)

"The travel of an officer or employe who is ordered to a new station or place of duty terminates on his arrival there, and he is not entitled to subsistence as a part of travel expenses for any period thereafter." (8 Comp., 161.)

"Officers of the Navy traveling abroad under orders shall travel by the most direct route, the occasion and necessity for such order to be certified by the officer issuing the same, and shall receive in lieu of mileage only their actual and reasonable expenses, certified over their own signature and approved by the Secretary of the Navy." (N. R. 4489-2.)

"No allowance shall be made for traveling expenses without the United States unless the same shall be incurred on the order of the Secretary of the Navy or of the commander in chief of a fleet or station or upon orders approved by either of the above. (Art. R. 4495.)" (N. R. 4490-3.)

"An order merely permitting an officer to appear before an examining board or a court of inquiry or detaching him from a ship abroad and granting him permission to return home does not entitle him to traveling expenses or mileage." (N. R. 4491-2.)

"Orders of officers involving travel must designate the place from which and the point or points to which the travel is to be performed." (N. R. 4490-4.)

CLAIMS.—"Claims for traveling expenses incurred under orders which do not entitle claimant to mileage shall be itemized and in duplicate and accompanied by original orders authorizing travel and a certified copy thereof, with all indorsements. All such claims shall be accompanied, when practicable, by receipted bills, and, when this is not practicable, a certificate to that effect shall be shown on the claim. When vouchers ordinarily procurable, such as hotel bills, Pullman receipts, etc., are not submitted with the officer's claim he shall attach an explanation of his omission in this respect." (N. R. 4495-1.) Each item in claims for expenses for travel abroad should show the amount in the currency of the country in which travel was performed as well as the equivalent in United States currency. (S. A. M. 213.)

"Claims shall be confined absolutely to necessary expenses actually incurred. Automobile and carriage hire, when the necessity therefor is clearly shown, and incidental expenses incurred on account of travel shown to be reasonable and necessary, will be allowed. When expenses for telephone and telegraph are incurred, a certificate shall show that such messages were of an official nature, and copies of telegrams sent shall be furnished. Charges for laundry or mineral waters, or for fees on Government vessels will not be allowed. The necessity for any delay en route shall be clearly shown, and in all cases a certificate that the amounts claimed have been actually expended shall appear on the claim." (N. R. 4495-2.) Carriage hire incurred on account of illness is not an incident of travel and can not be allowed as a part of traveling expenses. (Comp. Dec. May 22, 1907.)

When two or more individuals perform the same travel the least amount expended shall be considered as the necessary expense for such travel. (Comp. Dec. July 28, 1910.)

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"In cases of night travel by water, when staterooms can not be procured at the prices prescribed in this order, a certificate to that effect shall be furnished to cover payment of larger amount." (N. R. 4495-8.)

"The provisions of this article apply also to officers of corresponding rank of the Marine Corps in so far as allowances are concerned." (N. R. 4495-10.)

"No claim shall be allowed for expenses which, considering the circumstances, appear unreasonable or unnecessary or in any respects exceed the following allowances:

(b) Travel outside continental limits of the United States:

Hotel bill, including lodging, subsistence, bath, tips at meals and at hotels, per day-----	\$5.00
Single meals-----	1.25
Tips at hotels (includes tips at meals):	
Per day-----	.75
Per week at one hotel-----	3.50
Fees for sea travel:	
On Atlantic—	
Six days or less, per day-----	1.50
Seven to ten days, total-----	10.00
Eleven to fifteen days, or longer, per day-----	1.00
On Pacific—	
Per day-----	1.00
Not to exceed a total of-----	20.00
West Indies, Cuba, Porto Rico, Panama, etc., per day-----	1.00
From Asiatic Station to United States via Suez, total-----	25.00
Steamer chair, trips of two days or longer on each line-----	1.00
Transfer of baggage-----	1.25

Actual cost of transportation when not furnished by the Government.

Mess bill on Government vessel.

For sea travel, separate staterooms for flag officers, going to or returning from command." (N. R. 4495-15.)

"In settlement of claims for reimbursement of traveling expenses under the various schedules given above, three meals and a lodging at the same place will be considered as a full day, entitling claimant to allowance of an amount not exceeding the rate per day specified in the proper schedule without regard to the amount which may be paid for the various meals or for lodging." \* \* \*

In determining the number of days, the count will be made from the initial expense for meal or lodging incurred at any point." (N. R. 4495-12.)

Traveling expenses—witnesses, see below.

Typewriters and computing machines (appropriation, "Maintenance, Supplies and Accounts").—Bills for repairs shall be prepared under Title P. When an exchange is made, bills for net amount to be paid shall be prepared under Title C, as provided in paragraph 305.

Payment under "Maintenance, Supplies and Accounts," of a bill for rental of typewriter is not allowed unless the approval of the department was obtained prior to the rental. (16 Comp. 798.) (Also Dec. Mar. 25, 1914.)

Water.—Public bills for water will be prepared under "General account of advances" (N. S. A.), Title X, and taken up by the supply officer (par. 305).

Witnesses, expenses of.—Vouchers for accounts of civilian witnesses not in Government employ will be prepared on S. & A. Form 99, under appropriation "Pay, miscellaneous," Title V; for reimbursement of traveling expenses of civilian witnesses in Government employ will be prepared on S. & A. Form 100, under Title V and appropriation "Pay, miscellaneous."

"The actual expenses only of enlisted men summoned as witnesses before a court-martial shall be paid, and shall be provided by the supply officer upon 5/24/17.

order of the commanding officer of the ship or station to which they belong." (N. R. 4541.)

"The rules contained in this article for the payment of fees and mileage to civilian witnesses before naval courts-martial and courts of inquiry shall be observed by all persons in the naval service." (N. R. 4542-1.)

"Payment of fees and mileage of civilian witnesses before a naval court-martial or court of inquiry shall be made by the supply officer of any vessel, or at a yard or station where there is no receiving ship by the disbursing officer upon receipt of an order from his commanding officer. The order from the commanding officer must be accompanied with vouchers, properly sworn to by the witness and certified by the judge advocate or recorder of the court, or by the deck court officer, or by the officer before whom the witness gives his deposition." (N. R. 4542-2.)

"The order must also be accompanied by a copy of the order convening the court, certified to be correct by the judge advocate or recorder of the court, or by the deck court officer, or by the officer before whom the witness gives his deposition." (N. R. 4542-3.)

"In case a witness duly subpoenaed before a court-martial or court of inquiry refuses to appear or qualify as a witness or to testify or produce documentary evidence as required by law (sec. 12, act Feb. 16, 1909; 35 Stat., 621), he will at once be duly paid or tendered his fees and mileage at the rates provided for witnesses in the United States district court for the State, Territory, or District in which such naval court is held, and such witness shall then again be called upon to comply with the requirements of the law. The fees and mileage of civilian witnesses residing beyond the limits of the State, Territory, or District in which the court is held shall not be paid in advance, as such witnesses can not be punished if they refuse to obey the summons." (N. R. 4542-4.)

"The fees and mileage above referred to will be duly paid or tendered by the judge advocate, recorder, deck court officer, or the officer before whom a deposition is taken, the money for this purpose to be supplied by such officer of the Pay Corps as may be designated upon the written order of the senior officer present, and the judge advocate, recorder, deck court officer, or the officer before whom a deposition is taken, receiving the money for the purpose named, shall furnish the officer of the Pay Corps concerned with a proper receipt." (N. R. 4542-5.)

"The certificate of the judge advocate, recorder, deck court officer, or officer before whom a deposition is taken, will be evidence of the fact and period of attendance and place from which summoned, and said certificate shall be made on the voucher." (N. R. 4542-6.)

"Upon execution of the certificate the witness will be paid upon his discharge from attendance, without awaiting performance of return travel. The charges for return journeys will be made upon the basis of the actual charges allowed for travel to the court or place designated for taking a deposition. No other items will be allowed." (N. R. 4542-7.)

"Travel must be estimated by the shortest usually traveled route—by established lines of railroad, stage, or steamer—the time occupied to be determined by the official schedules, reasonable allowance being made for unavoidable detention." (N. R. 4542-8.)

"If no officer of the Pay Corps be present at the place where the court sits, the accounts, properly authenticated as above directed, shall be transmitted to the convening authority or to the nearest naval station to which an officer of the Pay Corps is attached, with the request that the amount be paid by check." (N. R. 4542-9.)

"Accounts of civilian witnesses are not transferable." (N. R. 4542-10.)

"Signature of witnesses when signed by mark must be witnessed." (N. R. 4542-11.)

"The following rates for civilian witnesses are prescribed by law:

"(a) A civilian not in Government employ, duly summoned as a witness before a naval court-martial or court of inquiry, or at a place where his deposition is taken, shall be paid, and shall be provided by the supply officer upon 5/24/17.

tion is to be taken for use before such court, will receive one dollar and fifty cents a day for each day of actual attendance for such purpose, and five cents a mile from place of residence to place of trial or taking deposition and return, except as follows:

"(b) Porto Rico and Cuba, one dollar and fifty cents a day, fifteen cents a mile for necessary travel by stage or private conveyance and ten cents by railway or steamship line.

"(c) Alaska, east of one hundred and forty-first degree, west longitude, two dollars a day and ten cents a mile; west of that degree, four dollars a day and fifteen cents a mile.

"(d) Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Idaho, Washington, Oregon, Nevada, California, three dollars a day, fifteen cents a mile for necessary travel by stage or private conveyance, five cents by railway or steamship line, and three dollars a day for the time necessarily occupied in such travel." (N. R. 4542-12.)

"Civilian witnesses, not in Government employ, summoned to attend courts-martial in the Philippine Islands, are entitled to the per diem and mileage allowed witnesses in attendance upon United States courts, i. e., one dollar and fifty cents per day for each day in attendance on the court, and five cents per mile for the distance traveled to and from the court. If furnished with transportation by the Government, 42.858 per cent of the five cents per mile will be deducted as cost of transportation furnished, and 57.142 per cent allowed for subsistence and other expenses of the witness." (N. R. 4542-13.)

"An employee of the civil government of the Philippine Islands, paid from insular funds, is not in the employ of the Government for the purposes of payment as a witness." (N. R. 4542-14.)

"Civilians in the employ of the Government, when summoned as witnesses, shall be allowed their actual expenses for travel and subsistence while going to and returning from the court, and for actual and necessary reasonable expenses for board and lodging while in attendance thereon, not to exceed four dollars a day. If the court is in session at the place where the civilian witness in the employ of the Government is stationed he shall receive no allowance." (N. R. 4542-15.)

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## CHAPTER XI.

### DISBURSING—PAY ROLLS.

NOTE.—Claims for differences of pay, see par. 661.

#### Section 44.—GENERAL PAY ROLL INSTRUCTIONS.

691. Method of keeping.—(See also par. 904.) The pay accounts of officers and enlisted men, Navy, and marine officers attached to the ship shall be kept by the supply officer on S. & A. Forms 1 and 31, "Pay roll." The rolls shall be closed and balanced quarterly, or on detachment of the supply officer, and the smooth rolls (Form 1) signed by officers and men and rendered to the Auditor for the Navy Department, with index (S. & A. Form 7), recapitulation (S. & A. Form 246), and vouchers as provided in paragraph 904 et seq. Persons transferred should be required to sign the rolls before leaving the ship.

The pay accounts of enlisted men, Marine Corps, attached to the ship shall be kept on monthly pay rolls by the marine officer as provided in paragraph 861, and submitted by the supply officer quarterly to the Auditor for the Navy Department as vouchers covering the payments made thereon by him.

"In all cases of advances or overpayments appearing on the rolls, the name of the officer making such advance or overpayment shall be noted over the amount" (N. R. 4461); and in case of overpayment in any account shown as closed by transfer, the name of the officer receipting for the transfer should be noted on the roll. (S. A. M. 495.)

Officers of the Pay Corps should be careful to see that names on pay rolls and subsidiary papers are written in such a manner as to be perfectly plain to those unfamiliar with them.

The rules regarding preparation of rolls appearing on the cover, S. & A. Form 1a, will be observed.

The following procedure will be observed in crediting 10 per cent increased pay (act of May 13, 1908) on pay rolls:

Credit the individual's account on the roll for the period concerned with the base pay and permanent additions, making a total of these amounts in the "Amount of pay" column; make an entry on the next line below of 10 per cent of this amount; the amounts of pay received for special detail on which the 10 per cent increase is not to be computed must follow on a separate line below.

Officers in charge of pay rolls of more than one vessel or station should render a separate roll for each. This allows the rolls of each ship to be bound separately and kept as a complete record in the office of the Auditor for the Navy Department. If but one account current is rendered, a grand recapitulation should be rendered covering all rolls. (S. A. M. 578.)

692. Computation of time.—(Absence, see also par. 771.) "Hereafter, where the compensation of any person in the service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into 12 equal installments, one of which shall be the pay for each calendar month; and in making payments, for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month

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in connection with annual or monthly compensation, each and every month shall be held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first of any calendar month from the computation and treating February as if it actually had 30 days. Any person entering the service of the United States during a 31-day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited." (Act June 30, 1906; 34 Stat. 763.)

"Where a promotion or demotion occurs during any month from a place to another place carrying a different compensation, service under such promotion or demotion will be considered as fractional service.

"One-thirtieth of a monthly installment of salary will be deducted for every day's absence in a month, where such absentee is not in a pay status during such absence." (Tr. Dept. Cir. 67, July 5, 1906.)

Payment shall be made for both day of enlistment and day of discharge. (Comp. Dec., Dec. 29, 1902.)

"When applicable, the following rules for the computation of time in payment of services will be observed:

"1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate without regard to the number of days in that month.

"2. When service commences on an intermediate day of the month, 30 days will be assumed as the length of the month, whatever be the number of days therein.

"3. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.

"4. When the service embraces two or more months or parts of months, but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated—September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive, five days; making the time allowed two months and five days.

"5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 30, inclusive (ignoring the 31st), 10 days; from September 1 to 10, inclusive, 10 days; making the time allowed 20 days.

"6. Service commencing in February will be calculated as though the month contained 30 days, thus: From February 21 to 28 (or 29), inclusive, 10 days. When the service commences on the 28th day of that month, 3 days will be allowed, and if on the 29th, 2 days.

"7. If service commences on the 31st day of any month, payment will not be made for that day.

"8. For commutation of subsistence and for services of persons employed at a per diem rate, payment will be made for the actual number of days.

"9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

"10. In computing the wages of persons employed at a per diem allowance the day on which service begins and the day on which it ends will be allowed in the computation.

"11. Unauthorized absence on the 31st day of a month results in the loss of one day's pay. (Army Regulations 1913, art. 651.)

"February shall be treated as if it actually had 30 days." (S. A. M. 3267.)

693. Statements of accounts will be rendered on S. & A. Form 329,  
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694. Vouchers.—(See also pars. 964 and 904.) All entries on rolls should be substantiated by vouchers, except balances and rates of pay brought forward from previous quarter's roll. (Antedating, see par. 714.)

Signatures of commanding officers are requisite on vouchers, except on receipts for money and clothing. (See par. 136.)

"The proper signatures of commanding officers \* \* \* should be made by them in their own handwriting, and such only will be accepted by the accounting officers" of the Treasury. (Comp. Dec. Aug. 14, 1907.)

695. Correspondence.—In writing to the Auditor for the Navy Department relative to matters pertaining to pay accounts, deposits, etc., of enlisted men, officers of the Pay Corps shall use the names in full. This is necessary to avoid confusion arising from the duplication of names and initials. (S. A. M. 60.)

696. Entry of accounts.—(Returned deserter, see par. 797; officers, see par. 845; Verification of records, see par. 71.) "Whenever a man enters on board the commanding officer shall cause an accurate entry to be made in the ship's books, showing his name, the date, place, and term of his enlistment, the place or vessel from which he was received on board, his rating, his descriptive list, his age, place of birth, and citizenship, with such remarks as may be necessary." (A. G. N. 20-1.)

(a) *On enlistment*.—"Before the name of a newly enlisted man can be entered on the books for pay the supply officer must receive a written order from the commanding officer, giving the name, date, term of enlistment, rating under which enlisted, and rate of pay." (N. I. 4891.) Such orders shall be filed as vouchers with the quarterly pay roll.

(b) *By transfer*.—"On transfer accounts of enlisted men received, commanding officers shall certify the date on which the men whose names are borne thereon actually reported in person, and from which they are entitled to rations or commutation thereof. When a man does not report in person on the same day that he is entered for pay, the date of his reporting shall be noted under his name on the pay roll." (N. I. 4890-5.)

"The supply officer shall, upon receiving written orders from the captain, make any necessary changes in his books to correct erroneous entries in the names or description of enlisted men in transfer rolls. Such order shall be filed as a voucher with the accounts." (N. I. 4890-9.)

"When men are transferred to a command without their accounts and other transfer papers, the commanding officer shall, if necessary to obtain them, report the fact without delay to the Bureau of Navigation, giving the names and ratings of the men and such other information as can be procured." (N. R. 3586.)

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#### Section 45.—ENLISTMENTS, PAY, AND SUNDRY CREDITS.

701. Enlistments.—(Clothing outfit, see par. 709; Reenlistment bounty, see par. 708; Reenlistment pay under "General Order 34," see par. 704-2; Continuous service pay, see par. 704-1; Checkages for fraudulent enlistment, see par. 783b; antedating, see par. 714).—The supply officer shall maintain an office record of the dates of enlistments and discharges of each enlisted man borne on his pay rolls.

(a) *Enlistments*.—"The term of enlistment of all enlisted men of the United States Navy other than those who are enlisted during minority shall be four years. No enlistments for special service are allowed." (N. R. 3521-1.)

"Minors over the age of 18 may be enlisted without consent of parents or guardians. The regulations governing the enlistment of minors under 18 years of age will be found under section 53 (apprentice seamen.)" (N. R. 3521-2.)

"Fraudulent enlistment and the receipt of any pay or allowance thereunder are offenses against naval discipline punishable by general court-martial. (Act Mar. 3, 1893.)" (N. R. 3534.)

(b) *Extension of enlistments*.—"Any enlisted man who, by his voluntary written agreement, has extended his term of enlistment for a period of either one, two, three, or four full years from the date of expiration of the then-existing four-year term of enlistment, shall receive subsequent to said date the same pay and allowances in all respects as though regularly discharged and reenlisted immediately upon expiration of his term of enlistment." (N. R. 4427-24.) Continuous-service pay, see paragraph 704-1; Honorable-discharge gratuity, see paragraph 708.

"The term of enlistment of any man enlisted for four years may, by his voluntary written agreement, be extended for a period of either one, two, three, or four full years from the date of expiration of the then-existing four-year term of enlistment. An agreement to extend an enlistment must be executed prior to discharge; and a man serving an extension of less than four years may, before discharge, further extend his term repeatedly by one or more full years; the aggregate of all extensions not to exceed four full years from the date of expiration of the original four-year term; but no man shall be permitted to extend or reextend his term of enlistment whose retention in the service or reenlistment is not desirable, and at any time before an extension term begins to run, the commanding officer may cancel the extension agreement, should the man's conduct warrant doing so." (N. R. 3521-3.)

"The voluntary agreement to extend a term of enlistment shall be supplemental to the original contract of enlistment and form a part of it, to be executed in the terms and on the blank forms prescribed by the Bureau of Navigation. When an enlistment agreement has been signed it shall be immediately forwarded to the Bureau of Navigation, first making on the man's service record, and also upon his continuous-service certificate, a notation in red ink, authenticated by the signature of the commanding officer, that the term of enlistment has been extended by the stated number of years to the stated date of termination. Similar entries shall be made for any second and subsequent extensions, noting in addition the fact of its being a second, third, or fourth extension." (N. R. 3521-4.)

A man enlisted for minority can not extend his enlistment. (Comp. Dec. June 6, 1914; July 7, 1914.) But where through error an enlisted man was permitted to extend his enlistment he is entitled to "G. O. No. 34" and C. S. C. money from date of extension to date of discharge, which latter occurred upon discovery of error. (Comp. Dec. Mar. 26, 1915.)

A man who extends his enlistment on the day after the date his enlistment expired is entitled "to all the benefits of a legal extension, including the four months' gratuity pay." (Comp. Dec. Aug. 14, 1915.)

(c) *Reenlistments.*—"Every person who, upon the expiration or within three months before the expiration of a term of enlistment or extended enlistment, holds an honorable discharge or a continuous-service certificate upon which there is indorsed an 'honorable' or 'ordinary' discharge, with recommendation for reenlistment, shall, on presenting himself for reenlistment at any naval rendezvous or receiving ship, or on board any cruising ship not in the presence of a rendezvous or receiving ship, within four months from the date of his discharge as shown thereon, be immediately reenlisted, regardless of complement, provided he is physically and otherwise qualified and answers to the descriptive list of his discharge." (N. R. 3527-1.)

"In computing the four months referred to \* \* \* the date of discharge shall not be included." (N. R. 3527-2.)

"A petty officer, honorably discharged with a permanent appointment, who presents himself for reenlistment within four months from the date of discharge, shall, if physically and otherwise qualified, be enlisted in the rating of the permanent appointment under which he was serving at the time of his discharge. Men holding certificates as seamen gunners are entitled to reenlist as such." (N. R. 3532-1.)

"Petty officers, other than chiefs, who have been discharged in their ratings as petty officers, and whose records and conduct are satisfactory, shall be enlisted in the rating held on discharge, provided such reenlistment is within four months of date of discharge. Chief petty officers not holding permanent appointments will be reenlisted as petty officers, first class, and their appointments as chief petty officers renewed." (N. R. 3532-2.)

"Men holding the following ratings may be reenlisted within four months from date of honorable discharge, as indicated: Cooks and stewards holding certificates of qualification from the Bureau of Navigation, in the rating designated on such certificates; ships' cooks third and fourth classes, bakers second class, and mess attendants, in the rating and class in which discharged. (Art. R. 3555-2.)" (N. R. 3532-3.)

"Other persons can be reenlisted only in one of those ratings in which first enlistment is authorized." (N. R. 3532-4.)

A continuous-service man received a bad-conduct discharge and later, by special permission, reenlisted, is not entitled to C. S. C. or "G. O. No. 34" pay, nor to clothing outfit. (Comp. Dec. June 26, 1914.)

The executive department has discretionary authority to discharge before the term of service has expired, but has no power to vary the contract of enlistment. (4 Op. Atty. Gen., 538—Comp. Dec. Jan. 20, 1914.)

(d) *Discharge papers and continuous-service certificates.*—"Any man who, having been honorably discharged, or discharged with a recommendation for reenlistment, shall within four months thereafter reenlist for four years, shall receive in exchange for his discharge a continuous-service certificate; and any man who shall have agreed to extend his term of enlistment for an aggregate of four full years shall receive, after completing the original four years for which enlisted, a continuous-service certificate covering that period." (N. R. 3529-1.)

"When said discharge is surrendered for exchange, the date of reenlistment shall be indorsed in red ink across its face, over the signature of the commanding officer of the ship or rendezvous where the man reenlisted, and also the amount of the gratuity credited to his account, over the signature of the officer making the credit. The discharge shall then be forwarded to the Bureau of Navigation." (N. R. 3529-2.)

"In the case of a four-year extension of enlistment, the extension agreement that completes the aggregate of four years shall be indorsed in red ink across its 5/24/17.

face with the words either (a) 'Otherwise entitled to honorable discharge,' or (b) 'Otherwise entitled to ordinary discharge, recommended for reenlistment,' according to the character of the man's service up to the date of the said extension agreement. This indorsement shall be authenticated by the signature of the commanding officer. In the case of (a) above, the amount of the four months' gratuity credited shall be noted and signed, as prescribed above in paragraph 2 for a discharge; and if the man is recommended for a good-conduct medal, the notation 'Recommended for good-conduct medal' shall also be made, and authenticated by a second signature of the commanding officer. The same indorsement shall be entered and authenticated in the same way on the man's service record and continuous-service certificate." (N. R. 3529-3.)

702. *Pay—Ten per cent increase.*—"The pay of all active and retired enlisted men of the Navy was increased ten per centum by the act of May 13, 1908." (N. R. 4427-2.)

"The ten per cent increase of pay provided for enlisted men of the Navy by the act of May 13, 1908, is computed on the base pay plus permanent additions, such as extra pay for continuous service, good-conduct medals, etc.; transient additions which require a special detail, such as gun pointers, messmen, etc., do not enter into the computation for this increase." (Comp. Dec., May 27, 1908.) (N. R. 4427-3.)

703. *Base pay.*—"The pay of enlisted men in the Navy shall be as shown in the following table, the rates of pay shown therein, and also the several rates of pay and compensation referred to in the succeeding paragraphs of this article, applicable to this table, representing the base rates in existence prior to the passage of act of May 13, 1908." (N. R. 4427-5.)

"The pay, allowances, and emoluments of the enlisted men of the Hospital Corps shall be the same as are now or may hereafter be allowed for respective corresponding ratings, except the rating of turret captain of the first class in the seaman branch of the Navy. \* \* \* The pay of the rating of chief pharmacist's mate shall be the same as that now allowed for the existing rating of hospital steward." (Act Aug. 29, 1916.)

"All pay herein provided shall remain in force until changed by act of Congress" (act of May 13, 1908, 35 Stat., 128), amending sec. 1569, R. S., whereby the President was empowered to fix the pay and bounties of enlisted men and petty officers, excepting mates (and excepting men of the Hospital Corps, established by act of June 17, 1898, 30 Stat., 475). Prior to May 13, 1908, extra pay was prescribed both by statute and by the President. (See succeeding paragraphs of this section.)

"On and after 1 January, 1919, the 10 per cent increase authorized by Act May 13, 1908, will not appear as a separate item on Navy crew smooth pay rolls (S. and A. Form 1). All base and permanent addition pay to which the 10 per cent applies will be shown with the 10 per cent included." (S. and A. Circ. Letter 136 dated 9 October, 1918.) 5

The following table shows the base pay of all present established rates. The first column shows the net base, the second (in bold type) the base pay with the 10 per cent increase included. The bold-type figures are those to be used in connection with pay-roll work on and after 1 January, 1919.

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## Classification.

## CHIEF PETTY OFFICERS.

Seamen branch.	Monthly pay.		Artificer branch.	Monthly pay.		Special branch.	Monthly pay.	
	Base.	With 10%.		Base.	With 10%.		Base.	With 10%.
Chief masters-at-arms.	\$65.00	\$71.50	Chief special mechanics.	\$127.00	\$139.70	Chief yeomen.	\$60.00	\$66.00
Chief turret captains.	60.00	66.00	Chief machinists' mates.	70.00	77.00	Chief pharmacists' mates.	60.00	66.00
Chief boatswains' mates.	50.00	55.00	Chief electricians.	60.00	66.00	Bandmasters.	52.00	57.20
Chief gunners' mates.	50.00	55.00	Chief printers.	60.00	66.00	Chief commissary stewards.	70.00	77.00
Chief quartermasters.	50.00	55.00	Chief carpenters' mates.	50.00	55.00			
			Chief water tenders.	50.00	55.00			
			Chief storekeepers.	50.00	55.00			

## PETTY OFFICERS—FIRST CLASS.

Turret captains, 1 cl.	\$50.00	\$55.00	Special mechanics, 1 cl.	\$80.00	\$88.00	Yeomen, 1 cl.	\$40.00	\$44.00
Masters-at-arms, 1 cl.	40.00	44.00	Blacksmiths, 1 cl.	65.00	71.50	Pharmacists' mates, 1 cl.	40.00	44.00
Boatswains' mates, 1 cl.	40.00	44.00	Coppersmiths, 1 cl.	65.00	71.50	First musicians.	36.00	39.60
Gunnery's mates, 1 cl.	40.00	44.00	Patternmakers, 1 cl.	65.00	71.50	Commissary stewards.	60.00	66.00
Quartermasters, 1 cl.	40.00	44.00	Molders, 1 cl.	65.00	71.50	Ship's cooks, 1 cl.	55.00	60.50
			Boilermakers.	65.00	71.50	Bakers, 1 cl.	45.00	49.50
			Machinists' mates, 1 cl.	55.00	60.50			
			Coppersmiths.	55.00	60.50			
			Shipfitters, 1 cl.	55.00	60.50			
			Electricians, 1 cl.	50.00	55.00			
			Blacksmiths.	50.00	55.00			
			Plumbers and fitters.	45.00	49.50			
			Water tenders.	45.00	49.50			
			Enginemen, 1 cl.	45.00	49.50			
			Painters, 1 cl.	40.00	44.00			
			Sailmakers' mates.	40.00	44.00			
			Carpenters' mates, 1 cl.	40.00	44.00			
			Storekeepers, 1 cl.	40.00	44.00			
			Printers, 1 cl.	40.00	44.00			

## PETTY OFFICERS—SECOND CLASS.

Masters-at-arms, 2 cl.	\$35.00	\$38.50	Blacksmiths, 2 cl.	\$50.00	\$55.00	Yeomen, 2 cl.	\$35.00	\$38.50
Boatswains' mates, 2 cl.	35.00	38.50	Coppersmiths, 2 cl.	50.00	55.00	Pharmacists' mates, 2 cl.	35.00	38.50
Gunnery's mates, 2 cl.	35.00	38.50	Patternmakers, 2 cl.	50.00	55.00	Ship's cooks, 2 cl.	40.00	44.00
Quartermasters, 2 cl.	35.00	38.50	Molders, 2 cl.	50.00	55.00			
			Machinists' mates, 2 cl.	45.00	49.50			
			Electricians, 2 cl.	40.00	44.00			
			Shipfitters, 2 cl.	40.00	44.00			
			Enginemen, 2 cl.	40.00	44.00			
			Oilers.	37.00	40.70			
			Carpenters' mates, 2 cl.	35.00	38.50			
			Printers.	35.00	38.50			
			Painters, 2 cl.	35.00	38.50			
			Storekeepers, 2 cl.	35.00	38.50			

## PETTY OFFICERS—THIRD CLASS.

Masters-at-arms, 3 cl.	\$30.00	\$33.00	Electricians, 3 cl.	\$30.00	\$33.00	Yeomen, 3 cl.	\$30.00	\$33.00
Coxswains.	30.00	33.00	Carpenters' mates, 3 cl.	30.00	33.00	Pharmacists' mates, 3 cl.	30.00	33.00
Gunnery's mates, 3 cl.	30.00	33.00	Painters, 3 cl.	30.00	33.00			
Quartermasters, 3 cl.	30.00	33.00	Storekeepers, 3 cl.	30.00	33.00			

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## Classification—Continued.

## SEAMEN—FIRST CLASS.

Seamen branch.	Monthly pay.		Artificer branch.	Monthly pay.		Special branch.	Monthly pay.	
	Base.	With 10%.		Base.	With 10%.		Base.	With 10%.
Seamen gunners.	\$26.00	\$28.60	Firemen, 1 cl.	\$35.00	\$38.50	Musicians, 1 cl.	\$32.00	\$35.20
Seamen.	24.00	26.40	Shipwrights.	25.00	27.50	Ship's cooks, 3 cl.	30.00	33.00
						Bakers, 2 cl.	35.00	38.50
						Hospital apprentices, 1 cl.	24.00	26.40

## SEAMEN—SECOND CLASS.

Seamen, 2 cl.	\$19.00	\$20.90	Firemen, 2 cl.	\$30.00	\$33.00	Musicians, 2 cl.	\$30.00	\$33.00
						Buglers.	30.00	33.00
						Hospital apprentices, 2 cl.	19.00	20.90
						Ship's cooks, 4 cl.	25.00	27.50

## SEAMEN—THIRD CLASS.

Apprentice seamen.	\$16.00	\$17.60	Firemen, 3 cl.	\$22.00	\$24.20	Landsmen.	\$16.00	\$17.60
			Landsmen.	16.00	17.60			

## MESSMEN BRANCH.

	Monthly pay.			Monthly pay.	
	Base.	With 10%.		Base.	With 10%.
Stewards to commander-in-chief.	\$60.00	\$66.00	CITIZENS OF UNITED STATES.		
Cooks to commander-in-chief.	50.00	55.00	Mess attendants, first class.	\$30.00	\$33.00
Stewards to commandants.	60.00	66.00	Mess attendants, second class.	25.00	27.50
Cooks to commandants.	50.00	55.00	Mess attendants, third class.	20.00	22.00
Cabin stewards.	50.00	55.00	NOT CITIZENS OF UNITED STATES.		
Cabin cooks.	45.00	49.50	Mess attendants, first class.	24.00	26.40
Wardroom stewards.	50.00	55.00	Mess attendants, second class.	20.00	22.00
Wardroom cooks.	45.00	49.50	Mess attendants, third class.	16.00	17.60
Steering stewards.	35.00	38.50			
Warrant officers' stewards.	35.00	38.50			
Warrant officers' cooks.	30.00	33.00			

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## PERMANENT ADDITION PAY.

## PERMANENT APPOINTMENTS.

Where net base pay of rate is:	The monthly increase on account of (including 10 per cent), is:
\$70.00 or more.....	\$0.00
65.00.....	6.50
60.00.....	11.00
55.00.....	16.50
50.00.....	22.00

## CONTINUOUS SERVICE where requirements of Regulations have been met:

For each reenlistment prior to Mar. 3, 1899..... The monthly increase \$1.00 plus 10 per cent.  
 For each reenlistment subsequent to Mar. 3, 1899..... on account of is 1.36 plus 10 per cent.  
 C. S. C. money per month for consecutive reenlistments since March 3, 1899 (including the 10 per cent), is as follows:

First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.
\$1.496	\$2.992	\$4.488	\$5.984	\$7.48	\$8.976	\$10.472	\$11.968

## CITIZENSHIP PAY ("G. O. 34").

Where requirements of Regulations have been met, citizenship money per month (including the 10 per cent), is for each period stated, as follows:

First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.
\$5.50	\$9.50	\$12.10	\$15.40	\$18.70	\$22.00	\$25.30	\$28.60

## CERTIFICATES.

Petty officers.	Seamen gunners.	Qualification (G. O. 62).
\$2.20	\$2.20	\$5.50

## MEDALS.

One.	Two.	Three.	Four.	Five.	Six.	Seven.	Eight.
\$0.825	\$1.65	\$2.475	\$3.30	\$4.125	\$4.95	\$5.775	\$6.60

704. Pay—Permanent additions.—(To be included in computing the 10 per cent increase, par. 702, and the honorable discharge gratuity, par. 708.)

1. Continuous-service pay.—"Any man who has received an honorable discharge from his last term of enlistment, or who has received a recommendation for reenlistment upon the expiration of his last term of enlistment, who reenlists for a term of four years within four months from the date of his discharge, shall receive an increase of one dollar and thirty-six cents per month to the pay prescribed for the rating in which he serves for each successive reenlistment, and an extension of the period of enlistment, aggregating four years, shall be held and considered as equivalent to continuous service with respect to all rights, privileges, and benefits granted for such service pursuant to law. This provision does not apply to the honorable discharge for incomplete service issued to men in their first enlistment under the provision of the act of Congress approved August 29, 1916." (N. R. 4427-23.)

A man whose last discharge was dishonorable and by sentence of a court-martial but whose discharge recommends his reenlistment and who does reenlist within four months from discharge, is entitled to C. S. C. money but not to "G. O. 34" or seaman gunner money. (Comp. Dec. Jan. 19, 1914; Aug. 31, 1914.)

A man dishonorably discharged before expiration of his enlistment by sentence of court-martial who is recommended for and does reenlist (within four months) is not entitled to C. S. C. or "G. O. 34" money. (Comp. Dec. June 17, 1915.)

"Any former member of class one of the United States Naval Reserve established by the act of March third, nineteen hundred and fifteen, \* \* \* who shall have reenlisted in the Navy prior to May first, nineteen hundred and seventeen, shall be held and considered to have reenlisted within four months from the date of discharge from the Navy for the purpose of continuous service pay." (Act Mar. 4, 1917.)

"In computing the four months referred to \* \* \* the date of discharge shall not be included." (N. R. 3527-2.) (Comp. Dec. Nov. 13, 1914.)

An enlisted man who extends his enlistment for one year is entitled to the continuous-service pay of \$1.36 per month. (Comp. Dec. Oct. 11, 1912.)

An enlisted man serving in his third continuous enlistment was discharged by special order of the Secretary of the Navy after approximately nine months' service in this enlistment; subsequently he again reenlisted, but is not entitled to continuous-service pay. (Comp. Dec. July 31, 1913; Aug. 15, 1913.)

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Continuous-service pay for each successive reenlistment entered upon prior to March 3, 1899 (when the term of enlistment was three years), shall be computed at the rate of \$1, in accordance with the following extract from the Navy Pay Tables in force at that time: "Any person who, after having enlisted in the Navy for a term of three years and received an honorable discharge or a recommendation for reenlistment, upon the expiration of his term of service, reenlists for three years within three months from the date of his discharge, shall receive an increase of \$1 per month to the pay prescribed for the rating in which he serves for each consecutive reenlistment."

It is to be noted that any reenlistment not falling within the provisions of this paragraph constitutes a break in service and permanently debars the man from receiving any benefits for continuous service prior to the break.

2. Reenlistment pay—Citizens—"General Order 34."—"To provide adequate compensation for trained men, the regular pay for each rating in the Navy shall be increased five dollars per month during the second period of service, and a further sum of three dollars per month during each and every subsequent period of service; but only enlisted men who are citizens of the United States, and whose second and subsequent periods of service each follow next after service in the Navy that was terminated by reason of expiration of enlistment, shall receive the benefits of the increased pay named herein. In the cases of men who are or were finally discharged from the Navy by reason of expiration of enlistment, the first enlistment on or after November 27, 1906, shall be considered the second period of service which shall carry with it the increased pay provided by this paragraph, except that men discharged on recommendations of boards of medical survey shall, if they reenter the service, be given credit for any previous periods of service in the Navy which were terminated by reason of expiration of enlistment." (N. R. 4427-25.) Executive order (G. O. 34), Nov. 27, 1906.

Enlisted men who are admitted to citizenship after reenlistment are entitled to the additional pay under "General Order 34" from the date of naturalization. (Comp. Dec. Nov. 8, 1907.)

An enlisted man serving in his third continuous enlistment was discharged by special order of the Secretary of the Navy after approximately nine months' service in this enlistment; subsequently he again reenlisted, but is not entitled to pay under "General Order 34." (Comp. Dec. July 31, 1913.)

A man serving in his second enlistment, receiving "G. O. 34" and C. S. C. money, is discharged prior to expiration of enlistment to accept appointment as pay clerk; subsequently reenlists. Not entitled to "G. O. 34" or C. S. C. money upon such reenlistment. (Comp. Dec. Feb. 24, 1915.)

The risk of making payments to enlisted men of the Navy under "General Order 34" rests solely upon the supply officer making them. It is incumbent upon a supply officer to satisfy himself as to the sufficiency of the evidence of citizenship presented, and it is his right to refuse to make such payments unless, in his judgment, such evidence is legally sufficient. (Comp. Dec. Dec. 10, 1912.)

Men reenlisting after dishonorable discharge are not entitled to "G. O. 34" money. (See subparagraph 1, supra, for Comp. Dec. Jan. 19, 1914; Aug. 31, 1914; June 17, 1915.)

The certificate of a commanding officer on a man's enlistment record "is prima facie evidence of citizenship and protects a pay officer in making payments" under "G. O. No. 34" in the absence of any facts being brought to

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his attention prior to payment contradictory of such presumption of citizenship." (Comp. Dec. Jan. 28, 1914.)

The fact that an enlisted man holds a permanent appointment as a petty officer is strong prima facie evidence of citizenship, and in the absence of facts brought home to a supply officer before making payment contradicting such presumption of citizenship he will be protected in making payments. (Comp. Dec. Apr. 26, 1913.)

The act of April 12, 1900, did not confer United States citizenship upon the inhabitants of Porto Rico. Section 7 of the above referenced act provides:

"That all inhabitants continuing to reside therein who were Spanish subjects on the eleventh day of April, eighteen hundred and ninety-nine, and then resided in Porto Rico, and their children born subsequent thereto, shall be deemed and held to be citizens of Porto Rico, and as such entitled to the protection of the United States, except such as shall have elected to preserve their allegiance to the Crown of Spain on or before the eleventh day of April, nineteen hundred, in accordance with the provisions of the treaty of peace between the United States and Spain entered into on the eleventh day of April, eighteen hundred and ninety-nine; \* \* \*. (31 Stat. L., 79.)"

The act of March 2, 1917, conferred United States citizenship upon inhabitants of Porto Rico under provision of law as follows:

"That all citizens of Porto Rico, as defined by section seven of the act of April twelfth, nineteen hundred, 'temporarily to provide revenues and a civil government for Porto Rico, and for other purposes,' and all natives of Porto Rico who were temporarily absent from that island on April eleventh, eighteen hundred and ninety-nine, and have since returned and are permanently residing in that island, and are not citizens of any foreign country, are hereby declared, and shall be deemed and held to be, citizens of the United States: *Provided*, That any person hereinbefore described may retain his present political status by making a declaration, under oath, of his decision to do so within six months of the taking effect of this act before the district court in the district in which he resides, the declaration to be in form as follows:

"I, \_\_\_\_\_, being duly sworn, hereby declare my intention not to become a citizen of the United States as provided in the act of Congress conferring United States citizenship upon citizens of Porto Rico and certain natives permanently residing in said island."

"In the case of any such person who may be absent from the island during said six months the term of this proviso may be availed of by transmitting a declaration, under oath, in the form herein provided within six months of the taking effect of this act to the executive secretary of Porto Rico: *And provided further*, That any person who is born in Porto Rico of an alien parent and is permanently residing in that island may, if of full age, within six months of the taking effect of this act, or if a minor, upon reaching his majority or within one year thereafter, make a sworn declaration of allegiance to the United States before the United States District Court for Porto Rico, setting forth therein all the facts connected with his or her birth and residence in Porto Rico and accompanying due proof thereof, and from and after the making of such declaration shall be considered to be a citizen of the United States."

"That Porto Rico shall constitute a judicial district to be called 'the district of Porto Rico.' \* \* \* The district court for said district shall be called 'the District Court of the United States for Porto Rico,' \* \* \* said district court shall have jurisdiction for the naturalization of aliens and Porto Ricans, and for this purpose residence in Porto Rico shall be counted in the same manner as residence elsewhere in the United States. \* \* \* (Public Act, No. 368, 64th Cong.)"

It is to be noted that by the terms of the act, citizenship is not absolute, as an inhabitant may elect to retain the political status existing at the time of the act; further, that certain inhabitants born in Porto Rico of alien parents

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may become citizens by sworn declarations of allegiance. Supply officers will have to be on their notice with reference to enlisted men of Porto Rican birth.

An alien Japanese can not lawfully become a citizen of the United States by naturalization. (Comp. Dec. Jan. 28, 1914.)

Naturalization papers unlawfully issued may be annulled. (Comp. Dec. Jan. 28, 1914.)

The Revised Statutes, section 2169, restrict the right of naturalization to aliens being free white persons and to aliens of African nativity and to persons of African descent.

"Citizenship by naturalization can only be acquired by naturalization under the authority and in the forms of law. But citizenship by birth is established by the mere fact of birth under the circumstances defined in the Constitution. Every person born in the United States and subject to the jurisdiction thereof becomes at once a citizen of the United States and needs no naturalization." (U. S. Supreme Ct. 169 U. S. 649-702.)

Therefore, a Japanese born in the United States of parents then domiciled there and carrying on business, and not employed by the Emperor of Japan in a diplomatic or other official capacity, is a citizen of the United States and entitled to pay under the provisions of General Orders 62 and 34. (Comp. Dec. Jan. 9, 1913.) The same applies to persons of Chinese descent. (18 Comp., 1030.)

Affidavits are of little value as evidence where the notary does not certify that the affiants are credible persons or known to him. (18 Comp., 1026.)

"If the Secretary of the Navy shall make it the duty of some officer or officers to consider the evidence submitted as to nativity in the United States or naturalization and certify to the man's citizenship, it will be prima facie evidence of citizenship. Due weight should be given to such prima facie showing, and in the absence of facts brought home to the pay officer before payment contradicting such presumption of citizenship he will be protected in making payments." (Comp. Dec. Feb. 13, 1913; Jan. 26, 1914.)

"In order to carry out the suggestion contained in a decision of the Comptroller of the Treasury, February 13, 1913, on the question of citizenship of enlisted men in the Navy, it is hereby made the duty of recruiting officers to consider the evidence of citizenship submitted by applicants as to their nativity in the United States, or their naturalization, and to certify to the men's citizenship, such certificate to be thereafter considered as prima facie evidence of the men's citizenship." (Navy Dept. 3181-33, Apr. 25, 1913.)

"Any alien of the age of twenty-one years and upward who may, under existing law, become a citizen of the United States, who has served or may hereafter serve for one enlistment of not less than four years in the United States Navy or Marine Corps, and who has received therefrom an honorable discharge or an ordinary discharge, with recommendation for reenlistment, or who has completed four years in the Revenue-Cutter Service and received therefrom an honorable discharge or an ordinary discharge with recommendation for reenlistment, or who has completed four years of honorable service in the Naval Auxiliary Service, shall be admitted to become a citizen of the United States upon his petition without any previous declaration of his intention to become such, and without proof of residence on shore." (Act June 30, 1914.)

3. *Permanent appointments—Chief petty officers.*—"All chief petty officers of the Navy, including chief water tenders, who shall receive permanent appointments after qualifying therefor, shall be paid at the rate of seventy dollars a month." (N. R. 4427-18.) (Executive order; G. O. 134, June 26, 1903.)

A chief petty officer is not entitled to the extra pay for permanent appointment until the actual date upon which his permanent appointment is made. (Comp. Dec. Oct. 31, 1911.) (See par. 3553-2 N. R.)

4. *Seamen gunners' or petty officers' certificates.*—"Men who have successfully completed a prescribed course of instruction for seamen gunners or petty officers may be given by the Bureau of Navigation a certificate to that effect, 5/24/17.

which shall entitle them to receive two dollars per month in addition to the pay of the rating in which they are serving; such certificates to continue in force only during the enlistments in which the men were respectively graduated, unless renewed by reenlistment for four years within four months from date of honorable discharge. Men holding certificates as seamen gunners are entitled to the pay prescribed for said rating, and are entitled to reenlist at any time as such at the base rate of twenty-six dollars per month; but if given any other rating than that of seaman gunner, the holder of a seaman gunner's certificate shall not receive additional pay therefor, unless in continuous service." (N. R. 4427-8.) (Executive order; G. O. 108, Sept. 11, 1902; Comp. Dec. Nov. 25, 1912.)

An enlisted man who holds certificate as seaman gunner and who is detailed as a gun captain is entitled to additional pay allowed for both duties. (Comp. Dec. May 5, 1916.)

An enlisted man graduate of seaman gunner's school at Washington and Newport receives additional \$2 for only one certificate. (Comp. Dec. Dec. 3, 1914.) But a man who holds certificates of graduation from two separate and distinct classes of instruction is entitled to \$2 per month additional for each of the two certificates. (Comp. Dec. Apr. 26, 1915.)

5. *Certificates of qualification—"General Order 62."* (Evidence of citizenship, see par. 704-2.)—"Stewards and cooks in the messman branch who are citizens of the United States and who hold or may receive certificates of qualification as stewards or cooks shall receive five dollars per month additional to the pay of their rating while holding such certificate, such additional pay to be of a permanent character as regular pay." N. R. 4427-32a.) (Executive order; G. O. 62, Feb. 7, 1908.)

"Stewards and cooks in the messman branch who have served one year as stewards and cooks, and while holding such rating are recommended by their commanding officers, shall be given certificates of qualifications from the Bureau of Navigation, which may be revoked at the discretion of the commanding officer for cause, provided that the certificate shall lapse if the holder is not reenlisted within four months from date of honorable discharge." (N. R. 3555-1.)

A steerage cook entitled to receive the additional pay under G. O. No. 62 by qualification and citizenship, who is changed in rating to W. O. steward \* \* \* continues entitled to said additional pay until the expiration of the time for which the certificate was given unless it is sooner revoked. (Comp. Dec. Jan. 5, 1914.)

6. *Good-conduct medals.*—"Any enlisted person in the Navy serving under continuous-service certificate, or in an enlistment subsequent to a previous enlistment terminated by reason of expiration of enlistment, who upon expiration, or within three months before the expiration of his term of enlistment, shall be recommended by his captain for obedience, sobriety, industry, courage, neatness, and proficiency, shall receive a good conduct medal." (N. R. 3664-1.) (Executive order; G. O. 108, Sept. 11, 1902, and 168, Sept. 9, 1904.)

"Any such person who has received one medal will, if recommended at the expiration of any subsequent four-year term of enlistment, be given in place of a medal a clasp, which shall be worn above the medal on the same ribbon." (N. R. 3664-2.)

"A man serving under a continuous-service certificate, or in an enlistment subsequent to a previous enlistment terminated by reason of expiration of enlistment, who has extended his enlistment, shall be recommended for a good-conduct medal or clasp for the four-year term of which he enlisted, if qualified under paragraph 1 above: *Provided*, That a man who receives a good-conduct medal or clasp at the expiration of the term of enlistment of four years shall not again be given a good-conduct medal upon discharge from an extension of that enlistment for any period less than four years. No man shall be deprived 9/13/17.

of a good-conduct medal or clasp except by sentence of a general court-martial." (N. R. 3664-3.)

"Each enlisted man of the Navy, except mates, shall receive seventy-five cents per month, in addition to the pay of his rating, for each good-conduct medal, pin, or bar which he may heretofore have been or shall hereafter be awarded." (N. R. 3664-4.) "The date of the award of a good-conduct medal, pin, or bar shall be the date of the holder's discharge by reason of the expiration of the enlistment for which the medal, pin, or bar is given, the allowance of seventy-five cents per month being reckoned from said date of award." (N. R. 4427-9.)

A holder of a good-conduct medal for service in the Marine Corps is entitled to be credited with pay for the medal on enlistment in the Navy. (Comp. Dec. 2, 1913.)

705. *Pay—Transient additions.*—(Not to be included in computing the 10 per cent increase, par. 702, or the honorable-discharge gratuity, par. 708.)

1. "*Captain*" of the hold.—"Seamen in charge of holds shall receive five dollars per month in addition to their pay." (N. R. 4427-12.) (Executive order; G. O. 20, Jan. 1, 1901.)

2. *Coxswains of steam launches, etc.*—"Coxswains detailed as coxswains of boats propelled by machinery, or as coxswains to commanders in chief, shall receive five dollars per month in addition to their pay." (N. R. 4427-10.) (Executive order, G. O. 20, Jan. 1, 1901.)

The date on which a man is detailed for duty is the date on which the pay of a coxswain of a steamer begins. (Comp. Dec. Apr. 20, 1914.)

A seaman detailed for duty as a coxswain of a steam launch is not entitled to \$5 additional pay. (Comp. Dec. Nov. 7, 1911.)

Enlisted men of the insular force are not entitled to this extra pay. (Comp. Dec. Apr. 19, 1913.)

3. *Detached duty.*—"Petty officers of the Navy performing duty which deprives them of quarters and of their rations or commutations thereof shall receive nine dollars per month in addition to the pay of their rating." (N. R. 4427-6.) (Executive order, G. O. 20, Jan. 1, 1901.)

Men of the regular Navy (or of the Naval Coast Defense Reserve), on duty entitling them to subsistence, "while unavoidably detained or absent from vessels to which attached under orders," or "on detached duty," may be credited on the pay roll with the per diem rate of subsistence previously established by the Navy Department. When such credit is made, subsistence ration must be stopped on board ship and no commutation therefor be given. (Comp. Dec. Mar. 23, 1917.) This does not apply to absence with or without leave.

4. *Diving.*—"Enlisted men of the Navy not under instruction or diving for practice shall, when employed in submarine diving, receive extra compensation therefor, to be charged to the bureau for which the service is performed, at the rate of one dollar and twenty cents per hour for the actual time so employed under water." (N. R. 4427-33.) (Executive order; G. O. 346, Apr. 20, 1886, and Circular No. 12, July 18, 1894.)

A certificate of the commanding officer should be filed with the roll showing the nature of the duty and a notation should be made over the credit in the roll stating the appropriation chargeable.

5. *Firearm, duties in.*—"Seamen and ordinary seamen detailed for duty as firemen or coal passers shall receive, in addition to the pay of their ratings, extra pay at the rate of thirty-three cents per day for the time so employed. (Sec. 1570, R. S.)" (N. R. 4427-16.)

A native seaman or native ordinary seaman of the insular force who is detailed to perform duty as fireman \* \* \* is entitled to extra compensation at the rate of thirty-three cents per day while so employed. (Comp. Dec. Aug. 13, 1910.)

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6. *Gun captains.*—"Enlisted men of the Navy regularly detailed by the commanding officer of a vessel as gun captains, except at secondary battery guns, shall receive, in addition to the pay of their respective ratings, five dollars per month, which, in the case of men holding certificates as gun captains, or of graduation from the gun-captain class, petty officers' school, shall include the two dollars per month to which such certificates entitle them." (N. R. 4427-20.) (Executive order; G. O. 137, July 25, 1903.)

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A gunner's mate regularly detailed as a gun captain of an intermediate gun on a vessel of the gunboat class is entitled to the additional pay provided by the regulations for such duty. (Comp. Dec. Jan. 14 1915.)

7. *Gun pointers.*—"Enlisted men of the Navy, after having qualified as gun pointers according to the standards of marksmanship and rules that may be prescribed from time to time by the Secretary of the Navy, who are regularly detailed as gun pointers by the commanding officer of the vessel, shall receive monthly, in addition to the pay of their respective ratings, extra pay as follows:

Heavy gun pointers (for guns of 8-inch caliber or larger):	
First class .....	\$10.00
Second class .....	6.00
Intermediate gun pointers (for guns from 4-inch to 7-inch, inclusive):	
First class .....	8.00
Second class .....	4.00
Secondary gun pointers (for guns from 1-pounder to 3-inch, inclusive):	
First class .....	4.00
Second class .....	2.00

Extra pay shall be allowed a gun pointer during such time only as he remains qualified, and only while he is regularly detailed as a gun pointer at a gun of the class at which he qualified." (N. R. 4427-19.) (Executive order; G. O. 137, July 25, 1903.)

Full instructions governing the above allowances, including method of qualification and period effective, are prescribed in the confidential publication "Gun-nery Instructions," issued to ships by the Navy Department.

A gun pointer, appointed a yeoman, third class, continues to be entitled to the additional pay allowed a gun pointer so long as he remains qualified and his detail continues. (Comp. Dec. Mar. 31, 1917.)

8. *Jacks-of-the-dust.*—"Ordinary seamen detailed as jacks-of-the-dust, or as lamplighters, shall receive five dollars per month in addition to their pay." (N. R. 4427-13.) (Executive order; G. O. 178, Nov. 29, 1904.)

An ordinary seaman detailed as jack-of-the-dust is entitled to the additional compensation while so detailed, even if on leave. (Comp. Dec., Aug. 17, 1905.)

"This office is of the opinion that the act of August 29, 1916, which provides 'That the designation of the rating ordinary seaman be changed to seamen, second class, without change of pay,' had the effect of changing the rating 'ordinary seamen' to 'seamen, second class,' wherever found in the laws, Navy Regulations or Naval Instructions, hence articles 4427-13-16 referred to in attached letter would read 'seamen, second class' instead of 'ordinary seamen.'" (Letter 26254-2341, J. A. G. July 30, 1917.)

9. *Lamplighters*, see Jacks-of-the dust, paragraph 8 above.

10. *Mail clerk.*—"Enlisted men of the Navy or Marine Corps may, upon selection by the Secretary of the Navy, be designated by the Post Office Department as Navy mail clerks and assistant Navy mail clerks. They shall receive compensation from the Navy Department in addition to that paid them for the grades to which they are designated." (N. R. 4427-31a.) (Not to exceed \$500 per annum and \$300 per annum, respectively.—Act of May 27, 1908, 35 Stat. 417.)

"Enlisted men detailed as Navy mail clerks, in accordance with the act of May 27, 1908, receive, in addition to the pay of their rating, the following monthly compensation:

On board vessels having complements of 650 or more .....	\$30.00
On board receiving ships .....	25.00
On board vessels and in flotillas having a complement of more than 249 and less than 650 .....	25.00
On board vessels and in flotillas having a complement of more than 124 and less than 250 .....	20.00

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On board vessels having complements of more than 34 and less than 125 (except station tugs and barges, but including torpedo boats and destroyers acting singly and not attached to regularly organized flotillas) ----- \$10.00  
(N. R. 4427-31b.)

"Enlisted men designated as assistant Navy mail clerks shall receive fifteen dollars per month in addition to the pay of their rating." (N. R. 4427-31c.)

Navy mail clerks are entitled to the additional compensation therefor only while in performance of this special duty, and are not entitled to the additional pay if absent from the vessel under treatment in hospital ashore, or on leave of absence. (Comp. Dec. Mar. 16, 1909; Apr. 4, 1910; Nov. 18, 1915.)

"The compensation of Navy mail clerks and assistant Navy mail clerks, for services as such, shall begin upon the date when they take the oath of office and enter upon postal duties and close on the date of the termination of such services, and shall be paid out of the appropriation 'Pay of the Navy.' The commanding officer of the vessel, or of the fleet, squadron, or division to which the vessel is attached, may direct the termination of such services at any time, reporting the fact to the Navy Department, which will inform the Post Office Department." (N. I. 5401-6.)

Where duty was entered upon by direction of competent authority before taking oath, such service being necessary, and oath being executed before payment, pay begins with commencement of service. (Comp. Dec. Sept. 23, 1914.)

Additional pay begins with the date on which, by order of his commanding officer, he began to perform the duty. (Comp. Dec. Sept. 23, 1914.)

Upon the expiration of enlistment of an enlisted man who is serving as Navy mail clerk or assistant Navy mail clerk his appointment terminates with the expiration of his enlistment, and where it is desired to continue such enlisted man as Navy mail clerk or assistant upon his reenlistment it is necessary to redesignate him and require him to execute a new bond. (First Asst. Postmaster General, S. A. M. 2001.)

Cashing money orders on board ship (see par. 595); deposit of postal funds by Navy mail clerks (see par. 581); inspection of postal and money order records (see par. 45).

11. *Messmen*.—"Enlisted men detailed as messmen shall, while so acting, except when assigned as reliefs during the temporary absence of the regular messmen, receive extra compensation at the rate of \$5 per month." (N. R. 4427-14.) (Executive order; G. O. 61, Oct. 17, 1901, and 79, Jan. 7, 1902.) Number of messmen allowed, see paragraphs 362-381.

An enlisted man holding the rating of mess attendant is not entitled to extra compensation for detail as crew messman. (Comp. Dec. Apr. 11, 1908.) Enlisted men, detailed as crew messmen, are not entitled to extra pay provided for such detail while on authorized leave of absence. (Comp. Dec. Apr. 28, 1910.)

12. *Signalmen*.—"Enlisted men regularly detailed as signalmen shall receive the following extra compensation in addition to the monthly pay of their rating:

Signalmen—	
First class	\$3.00
Second class	2.00
Third class	1.00

(N. R. 4427-17.) (Executive order; G. O. 110, Oct. 22, 1902.)

13. *Submarine pay*.—"All enlisted men of the Navy shall receive five dollars per month in addition to their pay while serving on board of submarine vessels of the Navy. Besides the five dollars per month extra pay allowed them for submarine service, enlisted men serving with submarine torpedo boats, and 9/13/17.

having been reported by their commanding officers to the Navy Department as qualified for submarine torpedo-boat work, shall receive one dollar additional pay for each day during any part of which they shall have been submerged in a submarine boat while under way, but such further additional pay shall not exceed fifteen dollars in any one calendar month. To be eligible for recommendation by their commanding officers as 'qualified for submarine torpedo-boat work,' in order to receive the benefits of this paragraph, men must fulfill the requirement prescribed by the Bureau of Navigation." (N. R. 4427-11.) (Executive order; G. O. 9, Nov. 9, 1905.)

"This regulation [supra] does not specify any particular duty to be performed by men serving on board submarine vessels, in order to be entitled to \$5 9/13/17.

per month additional pay. A man serving on a submarine which is not in full commission but is placed in ordinary comes within this regulation. The duties performed by him are immaterial." (S. A. M. 4034.)

Enlisted men are not entitled to the \$5 per month additional pay for submarine service while on authorized leave. (Comp. Dec., May 23, 1913.)

14. *Tailors.*—(See also par. 712.)—"Any enlisted man of the Navy detailed to perform the duties of ship's tailor on board of a vessel having a complement of six hundred men or more, exclusive of marines, shall receive twenty dollars per month in addition to the monthly pay of his rating; on a vessel having a complement of from three hundred to six hundred men, exclusive of marines, fifteen dollars per month in addition to the monthly pay of his rating; on a vessel having a complement of less than three hundred men and not less than 100 men, exclusive of marines, ten dollars per month in addition to the monthly pay of his rating. Any enlisted man of the Navy detailed as tailor's helper on board of a vessel having a complement of six hundred men or more, exclusive of marines, shall receive ten dollars per month in addition to the monthly pay of his rating; but the total pay of an enlisted man detailed to perform the duties of ship's tailor shall not exceed fifty dollars per month, and of the tailor's helper shall not exceed forty dollars per month." (N. R. 4427-21.) (Executive order; G. O. 186, June 5, 1905.)

An enlisted man of the Navy detailed as ship's tailor is entitled to the additional pay as such while on leave or on temporary duty ashore, provided that no one was detailed to perform the duties of ship's tailor during his absence. (Comp. Dec., June 30, 1909; Mar. 29, 1910.)

Ship's tailor and tailor's helper are entitled to flat base increase provided by act May 22, 1917, for the period of the war. (Comp. Dec., June 25, 1917.)

15. *Increase in "base pay" during continuance of present war.*—"That commencing June first, nineteen hundred and seventeen, and continuing until not later than six months after the termination of the present war, all enlisted men of the Navy of the United States in active service whose base pay does not exceed \$21 per month shall receive an increase of \$15 per month; those whose base pay is over \$21 and does not exceed \$24 per month, an increase of \$12 per month; those whose base pay is over \$24 and less than \$45 per month, an increase of \$8 per month; and those whose base pay is \$45 or more per month, an increase of \$6 per month: *Provided*, That the increases of pay herein authorized shall not enter into the computation of continuous-service pay: *Provided*, That during the continuance of the present war warrant officers, petty officers, and enlisted men of the United States Coast Guard shall receive the same rates of pay as are or may hereafter be prescribed for corresponding grades or ratings and length of service in the Navy." (Sec. 15, act May 22, 1917.)

"On the smooth roll sent to the auditor this credit will be indicated to the left of the 'Commencement of pay' column by the words 'base increase, act May 22, 1917.' The entry of the amount of increase will appear in 'Amount of pay' column below the entry of the credit for 10 per cent increase, act May 13, 1908." (S. & A. cir. letter, 122; 122-47, June 1, 1917.)

The base pay referred to in the act supra "is the foundational or fixed monthly sum to which they [the enlisted men] are respectively entitled, stripped of any increases or additions thereto by percentage or otherwise and therefore without the 10 per cent increase provided by the act of May 13, 1908." (Comp. Dec., May 26, 1917.)

706. *Pay—detained beyond enlistment.*—"Enlisted men afloat detained beyond their regular term of enlistment until the return to the United States of the vessel to which they belong, under the provisions of section 1422 of the Revised Statutes, shall receive for the time during which they are so detained an addition of one-fourth of their former pay, computed on the total pay which they are entitled to receive; but if an enlisted man be retained in the service 9/13/17.

after the expiration of his enlistment at his own request, he is not entitled to the one-fourth additional pay. In order to sustain a charge for such additional payment, the supply officer must produce, upon the settlement of his account, a certificate from the commanding officer that the persons to whom such additional compensation has been allowed did reenlist as aforesaid or were detained by such commanding officer under the provisions of the said section." (N. R. 4427-15.)

"That it shall be the duty of the commanding officer of any fleet, squadron, or vessel acting singly, when on service, to send to an Atlantic or to a Pacific port of the United States, as their enlistment may have occurred on either the Atlantic or Pacific coast of the United States, in some public or other vessel, all petty officers and persons of inferior ratings desiring to go there at the expiration of their terms of enlistment, or as soon thereafter as may be, unless, in his opinion, the detention of such persons for a longer period should be essential to the public interests, in which case he may detain them, or any of them, until the vessel to which they belong shall return to such Atlantic or Pacific port.

"All persons enlisted without the limits of the United States may be discharged, on the expiration of their enlistment, either in a foreign port or in a port of the United States, or they may be detained as above provided beyond the term of their enlistment;

"And that all persons sent home, or detained by a commanding officer, according to the provisions of this act, shall be subject in all respects to the laws and regulations for the government of the Navy until their return to an Atlantic or Pacific port and their regular discharge;

"And all persons so detained by such officer, or reentering to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, shall in no case be held in service more than thirty days after their arrival in said port; and that all persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge therefrom shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition of one-fourth of their former pay." (Sec. 1422 R. S., as amended by act of Mar. 3, 1875.)

If an enlisted man be retained in the service after the expiration of his enlistment *at his own request*, he is not entitled to the one-fourth additional pay. (Comp. Dec. June 28, 1909.)

An enlisted man is not entitled to one-fourth additional pay while en route home on an Army transport for discharge, his enlistment having expired while aboard the transport. (Comp. Dec. July 22, 1913.)

**707. Pay—insular force.**—"The Secretary of the Navy is authorized to enlist in the insular force, United States Navy, not to exceed 500 Filipinos in the following ratings and at the following rates of pay:

Ratings.	Monthly pay.	Ratings.	Monthly pay.
Native coxswains.....	\$15	Native firemen, second class.....	\$15
Native seamen.....	12	Native coal passers.....	11
Native ordinary seamen.....	10	Native stewards.....	15
Native machinists, first class.....	28	Native cooks.....	13
Native machinists, second class.....	20	Native mess attendants.....	8
Native firemen, first class.....	18		

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(N. R., 4429.) (Executive order; G. O. 40, Apr. 8, 1901.)

Enlisted men in the insular force are entitled to clothing bounty on first enlistment and to one-fourth additional pay for detention beyond expiration of enlistment. (Comp. Dec. Oct. 6, 1905.)

A native seaman or seaman second class while detailed and performing the duty of a "fireman" on board a vessel of war is entitled to extra compensation of 33 cents a day. (Comp. Dec. Aug. 13, 1910.)

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A coxswain of the insular force detailed for duty as coxswain of a boat propelled by machinery is not entitled to additional pay. (Comp. Dec., Apr. 19, 1913.) (Clothing outfit, see par. 709.)

The pay of the insular force having been established by Executive order of April 5, 1901, under the authority then vested in the Executive to fix the pay of enlisted men (see par. 703), and the President not having expressly extended to the insular force the benefits conferred on enlisted men by other Executive orders, it is held that enlisted men of the insular force "are entitled to the extra pay conferred upon all enlisted men by the statute, but not to the extra pay provided by other Executive orders for enlisted men of the Regular Navy." (Comp. Dec. Apr. 19, 1913, quoting Comp. Dec. Oct. 8, 1903.) (See other paragraphs in this section; decisions in specific cases are cited in pars. 705-2 and 705-5.)

Enlisted men of the insular force are thus entitled to the 10 per cent increase provided by the act of May 13, 1908 (par. 702), computed on the base pay and on such permanent additions (par. 704) as have been prescribed by statute.

**708. Credits—honorable discharge gratuity.**—"If any enlisted man or apprentice, being honorably discharged, shall reenlist for four years within four months thereafter, he shall, on presenting his honorable discharge or on accounting in a satisfactory manner for its loss, be entitled to a gratuity of four months' pay equal in amount to that which he would have received if he had been employed in actual service; and any enlisted man in the Navy whose term of enlistment has been extended for an aggregate of four years shall, after the expiration of the preceding four-year term of enlistment upon which the extension is made and if otherwise entitled to an honorable discharge, be paid the gratuity above provided. This provision does not apply to the honorable discharge for incomplete service issued to men in their first enlistment under the provisions of the act of Congress approved August 29, 1916." (N. R. 4427-22.) (Act of Aug. 22, 1912, amending sec. 1573, R. S.)

The honorable discharge gratuity is computed at the rate of base pay plus permanent additions thereto, but not including transient additions which require a special detail. (Comp. Dec. Mar. 27, 1903; June 19, 1906.)

"In computing the four months referred to \* \* \* the date of discharge shall not be included." (N. R. 3527-2.)

An enlisted man who extends his enlistment for one year is not entitled to the payment of the four months' gratuity pay, since the payment of this gratuity is limited to those whose terms of enlistment are extended for an aggregate of four years (Comp. Dec., Oct. 11, 1912); but if prior to the expiration of the one year the man extends his enlistment for three more years, he then is entitled to the honorable discharge gratuity (Comp. Dec. Feb. 25, 1914).

A man honorably discharged from an extended enlistment, upon reenlisting for four years within four months from date of discharge, is entitled to honorable discharge gratuity at the permanent rate of pay he was receiving at the time of his actual discharge from his extended enlistment, and not at the rate he was receiving at the time of the expiration of his four-year term, when he would have been discharged had he not extended his enlistment. (Comp. Dec. Dec. 2, 1913), notwithstanding the fact that had he been discharged from (instead of extending) his original enlistment, he would have been given an ordinary discharge. (Comp. Dec., May 26, 1917.)

When the discharge is surrendered the amount of the gratuity credited to the man's account shall be indorsed in red ink across its face over the signature of the officer making the credit. (N. R. 3529-2.)

"A man who extends a four-year term of enlistment for another four years (whether by one or more extensions)" is "in the same position as to the honorable discharge gratuity as if he had reenlisted for four years upon the termination of the enlistment." (Comp. Dec. Feb. 25, 1914.)

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A man who has been paid honorable discharge gratuity for an illegally extended enlistment is not entitled to retain such gratuity. (Comp. Dec. Apr. 30, 1915.)

An enlisted man at the expiration of an enlistment which completed 16 years naval service was transferred to the Fleet Naval Reserve: *Held*, That should the man be "discharged from the Fleet Naval Reserve with his consent and by competent authority," and should notation be made by his commanding officer on his continuous-service certificate that the character of his discharge from his last regular naval enlistment was "honorable," the man, upon reenlistment in the regular Navy for four years within four months from the date of his last discharge therefrom, would be entitled on presentation of his continuous-service certificate to both honorable discharge gratuity and continuous-service pay. (Comp. Dec., Mar. 28, 1917.)

**1** Honorable discharge gratuity will not include the flat base increase provided by act of May 22, 1917. (Comp. Dec., 1917.)

**709. Credits—Clothing outfit.**—(Checkage on discharge, see pars. 824-825; Checkage, convicted of fraudulent enlistment, see par. 783b.) "All enlisted men of the Navy shall receive, on first enlistment, outfits amounting in value as follows: Samoans and such men of the messman branch as are not required to possess complete outfits, not to exceed twenty dollars; men of the insular force, not to exceed thirty dollars; all other enlisted men, not to exceed sixty dollars. Commanding officers shall direct which of the above amounts is to be allowed in each case of first enlistment, the outfit for 'all other enlisted men' to be issued in accordance with the provisions of the Uniform Regulations." (N. R., 4427-29.) ("Not to exceed \$60 each"—annual appropriation acts.)

An enlistment under a contract which did not bind a man to serve the full term was for temporary service and was not an enlistment such as contemplated by the laws authorizing the furnishing of a clothing outfit as a bounty. A subsequent enlistment for four years would be considered the man's "first" enlistment and under which he would be entitled to clothing bounty. (Comp. Dec., Jan. 20, 1914.)

"Supply officers taking up the accounts of newly enlisted men shall, when directed by the commanding officer, immediately issue the allowed outfit to each man. Their accounts shall be credited only with the exact amount of the outfit drawn. No further credit shall be made as outfit, except in cases where the complete outfit is not furnished at once; and if a man be transferred before receiving the full outfit, a note shall be made on the transfer account giving amount remaining to be credited. In such cases the remainder of the outfit shall be furnished as soon thereafter as practicable." (N. I. 4527-4.)

An enlisted man who is discharged prior to expiration of enlistment and who is required to refund value of clothing outfit furnished him during said enlistment is, upon reenlistment, entitled to receive a clothing outfit not exceeding \$60 in value, but payment in cash for clothing not drawn is not authorized. (Comp. Dec., July 29, 1916.)

Previous service in Marine Corps is no bar to furnishing man clothing outfit on first enlistment in the Navy. (Comp. Dec., Mar. 27, 1914.)

"Supply officers shall furnish with their quarterly pay rolls an order from the commanding officer to credit newly enlisted men with the recruit outfit." (N. I. 4527-1.)

"Clothing outfits" should be charged to the fiscal year in which the man credited enlisted.

**710. Credits—Prizes.**—"Gunnery prizes shall be credited to the accounts of the men to whom due. Payments of the amounts involved shall be made through exchange of receipts and money, as covered by special money requisition therefor, on the quarter-deck at muster." (N. I. 4886.) Gunnery prizes will be awarded in accordance with instructions prescribed in the confidential publication "Gunnery Instructions," issued to ships by the Navy Department.

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Prizes for excellency in target practice with small arms will be allowed in accordance with instructions prescribed in the publication "The Landing Force," issued to ships by the Navy Department. (Ed. 1912, see p. 388 et seq.)

Pay-roll credits for gunnery or small-arms prizes will include a notation as to the appropriation chargeable, viz, "Gunnery and engineering exercises," for enlisted men of the Navy; "Pay, Marine Corps," for enlisted men of the Marine Corps. Entries of such credits for enlisted men of the Navy will show whether credit was for "small arms" or for gunnery prizes other than small arms, as such information must appear on the pay-roll summary.

**711. Credits—Gratuity for heroism.**—"Seamen distinguishing themselves in battle or by extraordinary heroism in the line of their profession may be promoted to warrant officers if found fitted upon the recommendation of their commanding officer, approved by the flag officer and the Secretary of the Navy. And upon such recommendation they shall receive a gratuity of one hundred dollars and a medal of honor prepared under the direction of the Secretary of the Navy. (Sec. 1407, R. S.)" (N. R. 3661-1.)

"Any enlisted man of the Navy or Marine Corps who shall have distinguished himself in battle or displayed extraordinary heroism in the line of his profession shall, upon the recommendation of his commanding officer, approved by the flag officer and the Secretary of the Navy, receive a gratuity and medal of honor, as provided for seamen in paragraph 1 of this article. (Act Mar. 3, 1901.)" (N. R. 3661-2.)

**712. Credits—Barber, tailor, dentist, shoemaker, etc.**—The Comptroller of the Treasury, under date of November 22, 1907, having sanctioned the practice, hereafter tailors', barbers', dentists', shoemakers', and other bills contracted with men in the naval service specially designated by proper authority to perform work of this character shall be checked on the pay roll in the sundry checkage column against the accounts of the debtors, and the total sum checked shall be credited in the sundry credit column to the account of the person performing the work. The latter entry will be substantiated by a list of the persons for whom the work was performed, the value of the work charged to each person, a certificate by the commanding officer of the ship or station to the effect that such work was authorized and that the prices charged are correct, and a certificate by the supply officer that the amounts shown have been checked against the respective debtors. In cases where the bills are due to other than persons in the service specially detailed or designated to do the work covered thereby as a requirement of military administration they must be settled as matters of individual and personal indebtedness. (S. A. M. 521.)

**713. Miscellaneous credits.**—Difference of pay and general instructions relating to claims, see paragraph 661; Funds received as security for return from leave and forfeited by desertion, see paragraph 569; Sales of effects, see paragraph 794; Funds deposited for purchase of discharge (furlough), see paragraph 825; Pay of seamen transferred to merchant ships in distress, see par. 775.

A boilermaker who enlisted subsequent to June 26, 1903, and who changes his rate to chief water tender (acting appointment) receives the pay 1 of his new rate. (Comp. Dec., July 10, 1917.)

**714. Promotions—Date effective.**—"An appointment can not be made retroactive so as to give pay before the appointment is actually made except by statutory authority \* \* \*. The right of appellant to the pay of the higher grade does not depend upon his right to promotion and appointment thereto, but on the actual appointment \* \* \*. On the acting appointment issued in this case the date of its execution does not appear. As this date is material, it should appear on all such appointments." (Comp. Dec. Oct. 30, 1913.)

"The date the change in rating was actually made is the date from which the pay of the new rating begins." (Comp. Dec. Apr. 16, 1914.)

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"In each instance of a change of rating of a petty officer a formal appointment should be issued to the man effective from its date or a future date therein stated, and the commanding officer issuing the appointment should furnish the supply officer with a certified copy of the appointment, the mere order of the commanding officer to the supply officer to enter the man at the higher rating not being sufficient evidence of such appointment." (Comp. Dec. Jan. 30, 1914.)

715. Pay—Recalled from furlough.—A furloughed enlisted man recalled to the service is entitled to resume the same permanent pay he was receiving at the time he was placed on furlough. (Comp. Dec., June 12, 1917.)

716. Pay—Recalled from retirement.—A chief petty officer on the retired list \* \* \* recalled into the active service under the act of August 29, 1916, is entitled to the present pay of men on the active list in the same rating and of the same length of service. If issued a new permanent appointment after being called to the active service, he would not be entitled to the present pay and allowances of the rating to which appointed." (Comp. Dec., July 23, 1917.)

717. Pay—Aviation duty.—See paragraph 841, subparagraph 4.

#### Section 46.—ALLOTMENTS.

721. Persons permitted to execute.—"Each person on the active list of the Navy, Marine Corps, and Nurse Corps (female), except apprentice seamen under training at naval training stations, shall, with the approval of his commanding officers, be allowed to allot such portion of his pay for the support of his family or other relatives or for his own savings as he may desire. \* \* \* Approval of the commanding officer is not necessary in the case of allotments of officers." (N. R. 4472-1.)

"No person shall be permitted to make an allotment unless there is due him the amount of the first payment, or unless such amount will probably be due on the date set for the first payment." (N. R. 4474.)

"In no case shall an allotment be allowed a returned deserter until his account shall have been received from the 'Deserter's roll.'" (N. R. 4479-2.)

722. Execution.—"Allotments shall be made out by the supply officer carrying the accounts and, after approval, shall be promptly forwarded by him, as herein required, in order to insure payment when due." (N. R. 4472-2.)

"Every assignment of wages due to persons enlisted in the naval service and all powers of attorney or other authority to draw, receipt for, or transfer the same shall be void unless attested by the commanding officer and the paymaster. The assignment of wages must specify the precise time when they commence. (Sec. 1576, R. S.)" (N. R. 4471.)

"Allotments shall not be registered for a period of less than three months" (N. R. 4472-1) nor for a longer period than four years. (S. A. M. 4297.) 1

"An allotment shall be executed singly except in the case of marines. When granted by an officer, after being signed by him, it shall be registered by the officer carrying his accounts. When granted by an enlisted person, after being signed by him, it shall be witnessed and registered by the officer carrying his accounts and approved by the commanding officer, except where an allotment is registered by an officer separated from the enlisted person whose account he carries, in which case the witnessing of such by the registering officer shall not be required, but it shall be witnessed by the commanding officer and forwarded by him to the officer carrying the accounts to be registered. The officer carrying the accounts shall be responsible for its deduction from the grantor's pay and shall forward the copy to the Navy disbursing officer, Washington, D. C. An allotment shall be made payable on the last day of the month and for a stated term. The date of first payment must be sufficiently remote to allow notice to reach the Navy disbursing officer [Navy Department] on or before the 10th of the month in which first payment is to be made. In special cases it may be registered with the Navy disbursing officer." (N. R. 4472-3.)

Allotments shall be executed on S. & A. Form 6, prepared on the typewriter whenever practicable (S. A. M. 1371). The "monthly sum allotted" and the "numbers of months" shall be entered in both words and figures. (S. A. M. 1262.) The exact name and address of the payee shall be carefully entered. (S. A. M. 399.) The names of married women should be entered thus: "Mary R. Doe," not "Mrs. John Doe."

Allotments shall be submitted without corrections or erasures (S. A. M. 1941), shall be folded face out (S. A. M. 1904), and must be forwarded in time to reach the office of the Navy disbursing officer before the 10th of the month in which the first payment is to be made. The supply officer shall forward a letter of transmittal with allotments, stating the number forwarded. This letter will be verified in the Navy disbursing office, indorsed, and returned to the supply officer. (S. A. M. 2304.)

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**723. Payable to banks, etc.**—In order that there may be no question as to the acceptance of allotment checks, supply officers registering allotments payable to banks, trust companies, or like institutions for the deposit of funds, shall see that a specimen of the grantor's signature (on S. & A. Form 10) is forwarded immediately to the institution to which the allotment is payable. This procedure is unnecessary when the grantor has already furnished the institution with a specimen of his signature. (S. A. M. 1286.)

This form in no case will be forwarded to the Navy disbursing officer. (S. A. M. 4297.)

**NOTE.**—Whenever an enlisted man desires to record an allotment in favor of a bank or trust company, he should be required to show a letter from such bank or trust company that it will receive the allotment.

**724. Marines' allotments.**—All allotments registered by marines at sea should be "approved and witnessed" by the commanding officer or noncommissioned officer in charge of the marine detachment and registered by the supply officer of the vessel. Such approval affords the officer or noncommissioned officer in charge of the marine detachment an opportunity to make the necessary entry in the man's service-record book regarding the allotment, which should be made in all cases immediately after the approval.

In case of men leaving the marine officer's rolls by transfer to another ship or station, the commanding officer of marines afloat shall furnish a copy of the report of transfer to the supply officer to enable him to transfer the allotments of such men, if they have any. (N. I. 4904.)

When marines are transferred to shore stations officers of the Pay Corps will transfer such allotments direct to the marine paymaster concerned, as follows:

"The accounts (deposit record books, allotments, etc.) of all marines transferred to posts on the west coast of the United States will be forwarded direct to the assistant paymaster, Marine Corps, 36 Annie Street, San Francisco, Cal.; the accounts of marines transferred to posts east of the Mississippi River and in or north of Philadelphia, Pa., will be forwarded direct to the assistant paymaster, Marine Corps, 291 Broadway, New York City; and the accounts of marines transferred to other posts within the United States will be forwarded direct to the Paymaster of the Marine Corps, Marine Corps headquarters, Washington, D. C." (S. A. M. 4062.)

Transfers will be effected on Form N. M. C. 658.

**725. Method of recording.**—The retained registration record of an allotment shall be prepared on S. & A. Form 6a.

A register shall be maintained consisting of three Shannon files or other suitable loose-leaf binders, in which the retained sheets shall be arranged and fastened in the following sections:

First section: Current allotments.

Second section: Awaiting receipted notice from allotment officer or receipted transfer from previous quarter.

Third section: Completed or dead allotments.

In each section of the register the sheets shall be arranged in the order of pay numbers, officers, crew, and marines being kept separate. (S. A. M. 1553.)

**726. Method of charging.**—Upon the granting of an allotment the amount shall be entered in the proper column of the pay roll. If the allotment is granted the first month of the quarter, the monthly amount of the allotment shall be entered in the pay roll three times, provided the allotment runs entirely through the quarter. If the allotment is granted the second month of the quarter, the monthly amount shall be entered twice, and if the allotment is granted the third month of the quarter, the monthly amount shall be entered but once. Current allotments will be similarly charged at the beginning of each quarter. (S. A. M. 1553.)

"The recommendation of the Bureau of Supplies and Accounts \* \* \* that as the general rule, in the case of officers, when a vessel is within easy 9/13/17.

reach of the [Navy allotment office] one-half of an allotment be charged against the first half-month's pay and the balance against the second half-month's pay, is approved. When on foreign stations the entire allotment shall be charged at the beginning of each month." (Navy Dept., No. 8528-285, July 29, 1909.)

**727. Data on rolls.**—"The name of the ship or station on board which the allotment was originally registered, and the monthly amount of each allotment, shall be separately noted on the pay roll and on all transfers of allotments." (N. R. 4477.)

**728. Transfers.**—(See also par. 729.) "When the grantor of an allotment is about to be transferred to another ship or station, the officer carrying the accounts shall check against them a sum sufficient to cover the amount of the allotment payable during the time that will probably elapse before the transferred account shall have been taken up." (N. R. 4476-1.)

"The name of the ship or station on board which the allotment was originally registered \* \* \* shall be \* \* \* noted \* \* \* on all transfers of allotments." (N. R. 4477.)

The address of the allottee, if a bank or similar institution, shall in all cases be stated on transfer pay accounts. (S. A. M. 1941.)

**729. Causes and method of stoppage.**—"The death, discharge, resignation, or desertion shall be cause for stopping the same" (N. R. 4472-5), but "the allotments of men transferred from a seagoing ship to a hospital shall be continued the same as if at sea." (N. R. 4475.)

"The capture of the grantor of an allotment shall not operate to stop payment thereof before the expiration of the period for which it was made." (N. R. 4472-8.)

"Forfeiture of pay by sentence of a general or summary court-martial or deck court shall also be cause for stopping an allotment when the payment of such an allotment, in addition to the forfeiture, would place the grantor in debt to the Government. The allotment in such case may be renewed immediately sufficient pay has become due him to cover the amount of the first payment." (N. R. 4472-5.)

(a) *In debt; about to be discharged.*—"When the grantor of an allotment is soon entitled to discharge, and is so much in debt to the United States that it will require the whole or a part of his allotted pay to cancel his obligation, the officer carrying his accounts shall inform the commanding officer and shall stop such allotment by the usual process, giving the facts as reason therefor." (N. R. 4476-2.)

(b) *Transferred allotment.*—"When a transferred allotment is received by an officer of the Pay Corps, and the grantor thereof has died, deserted, or been detained en route, the receiving officer shall immediately notify the Navy allotment officer of all the facts obtainable, and shall stop the allotment, using cable or telegraph, if necessary, to prevent loss." (N. R. 4478.)

(c) *Stopping allotment, duties of supply officer.*—"When stopping an allotment "the supply officer of the ship to which the person was attached shall notify the Navy disbursing officer [Navy Department] by the first opportunity, stating the amount checked by himself and the last month for which checked, except in the case of marines transferred to a shore station within the continental limits of the United States, when the supply officer of the ship will transfer the allotment to the marine paymaster of that station for stoppage by the latter. The supply officer will be held liable for amounts paid by the Navy disbursing officer in the absence of due notice. But this shall not relieve the Navy disbursing officer from responsibility for losses resulting from overpayments due to want of diligence on his part, either in the making of immediate acknowledgment of supply officers' notices or from lack of cooperation in effecting the proper checkages against grantor's account. When an allotment is stopped the supply officer shall charge the allotment for as many months in advance as will probably be required for information to reach the Navy disbursing officer." (N. R. 4472-5.)

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S. & A. Form 12 will be employed in stopping allotments.

(d) *Notice of stoppage—instructions.*—"Notices to discontinue allotments for any cause other than expiration shall be sent in duplicate (S. & A. Form 12), one allotment only on each notice. Upon receipt of such notices the disbursing officer will make acknowledgment of that fact by immediately returning the carbon copy to the sending officer. These notices must reach the Navy disbursing officer (Navy Department) not later than the 15th of the month following the last month charged on the rolls of the supply officer carrying the account. Where, due to insufficient time, the Government's interests would not be protected by a mailed notice, notice should be sent by telegraph or cable and confirmed by mail. Notices sent by telegraph or cable for the benefit of the grantor of the allotment must be at his expense." (N. R. 4472-6.)

When a request is made for the stoppage of an allotment payable to a bank or similar institution the address of such payee must in all cases be stated, as many of these institutions having the same name are located in different cities. (S. A. M. 1904.)

When necessary to stop an allotment by cable or telegraph the following data should be given, viz: Grantor's full name, amount per month, name of ship on which allotment was originally registered, and last month charged, e. g., "R. S. Brown, \$50, California, after October payment." In case the grantor has more than one allotment payable to different payees the name of the payee must also be given.

Cost of a cablegram requesting stoppage of an allotment because of man being under sentence of court-martial is not to be checked against man's pay. (Comp. Dec., Sept. 23, 1916.)

730. *Renewal of stopped allotment.*—"An allotment which has been discontinued, at the request of the person making it, before the expiration of the term for which it is granted, shall not be renewed within that term except by permission of the Navy Department on satisfactory reasons being given for such discontinuance and renewal." (N. R. 4479-1.) (See par. 729.)

731. "Correspondence on the subject of allotments that have been granted must be with the Navy disbursing officer (Navy Department), Washington, D. C." (N. R. 4479-3.)

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## Section 47.—DEPOSITS BY ENLISTED MEN.

NOTE.—Deposits for safe-keeping, see section 35; deposits as security for return, see paragraph 569; deposits by Reserves, etc., see paragraph 884.

741. *General authority.*—"Enlisted men of the Navy, serving afloat or ashore, and enlisted men of the Marine Corps serving afloat may, on the 1st day of each month, and that day only, with the approval of the commanding officer, deposit with the officer upon whose books their accounts are borne, any portion of the savings accruing from their pay and savings from other sources on board ship in sums not less than \$5, the same to remain so deposited until final payment on discharge, or when an enlisted man is furloughed in accordance with the act of August 29, 1916; but the sum required by the regulations (Art. R. 3669 (2)) shall remain to the credit of such depositors on the rolls." (N. R. 4378-1.)

742. *Deposits by checkage on roll.*—"No enlisted man shall be compelled to deposit any part of his savings, but when sums shall be due them they may make application to the commanding officer, not oftener than once in every month, to have such sums as they desire, not less than five dollars and for no fractional part of a dollar, charged against their pay account and credited to their deposit account; and this request shall be granted in all cases unless there shall appear reasons for not doing so, in which case the facts shall be reported to the Navy Department. To effect this transfer special money requisitions marked 'for deposit' shall be prepared. The supply officer shall check against the men's accounts, in the checkage column of the pay roll, the amount deposited, writing the word 'deposit' in red ink over the entries. (Art. I. 4889.)" (N. R. 4378-2.) "The deposits made by checkage involve no entries in the supply officer's cash account." (N. I. 4889-2.)

"Deposits by enlisted men of the Marine Corps serving afloat shall be made, reported, or closed on the same forms and in the same manner as provided for enlisted men of the Navy." (N. I. 3535-8e.)

743. *Deposits by checkage—Marines.*—Deposits by enlisted men of the Marine detachment under the provisions of the foregoing paragraph will be checked on the rolls submitted to the supply officer for settlement.

744. *Entry in deposit record books (S. & A. Form 47).*—"The record of the deposits made by enlisted men shall be kept in books, one book being provided for each depositor's account." (N. I. 4889-1.) Upon starting a deposit account the supply officer will use the lowest serial number of blank record books on hand and will require the enlisted man to sign his name in full on the inside of the cover. (S. A. M. 529.)

"When a deposit is made in cash and not by checkage on the pay roll the depositor shall certify the entry made in the record book of his deposit account by signing his name in the place provided" (N. R. 4378-3), after the supply officer has signed in the place provided for the latter.

745. *Custody and transfer of deposit books.*—"These books are part of the supply department records and shall be held by the supply officer having the pay accounts of the depositors. When a depositor is transferred the record book of his account shall be sent with his transfer pay account. On the transfer pay account shall be noted the number of the record book and the total amount of deposits to date. When more than one man is transferred there shall also be noted on the transfer pay roll the total number of deposit record books accompanying the roll." (N. I. 4889-1.)

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In the case of Marines "the deposit record books of men transferred will be transmitted on the same forms and in the same manner as provided for enlisted men of the Marine Corps serving ashore." (N. I. 3535-Se.) Form N. M. C. 659 will be used.

Blank deposit record books shall be receipted for and accounted for by supply officers and receipts for blank deposit record books transferred to another supply officer shall be forwarded, with the final returns, to S. & A. When a ship goes out of commission, or in other cases where there is no relieving supply officer to receipt for them, they will be sent to the supply officer, navy yard, Washington, D. C. (S. A. M. 542.)

When a supply officer discovers that an entry of a deposit has been omitted from the record book by another officer he will forward the book, if practicable, to that officer for the entry of the omitted deposit. If this be impracticable, he will obtain from the supply officer a letter authorizing the entry, then make the entry, signing the name of the other officer with his own thereunder in such manner as to indicate by whom the signature was made, the letter to be retained by the officer making the entry as authority therefor. (S. A. M. 3601.)

**746. Loss of deposit book.**—(At time of discharge, see par. 751.) "Should a deposit book be lost, the officer having the owner's account shall so inform the Auditor for the Navy Department, stating all the circumstances connected with such loss, and requesting that he be furnished with a statement showing the amount standing to the man's credit as having been deposited. Upon the receipt of such statement, the officer shall immediately issue a new deposit book, giving it the same number as the original, to which he shall attach the statement received from the auditor." (N. R. 4378-7.)

**747. Taking up cash deposits.**—"All money so deposited shall be accounted for in the same manner as other public funds and shall pass to the credit of the 'Pay of the Navy, deposit fund,' or 'Pay, Marine Corps, deposit fund.'" (N. R. 4378-5.) "Supply officers shall debit themselves in the usual manner with the amounts of deposits received in cash. The deposits made by checkage [par. 742] involve no entries in the supply officer's cash account." (N. I. 4889-2.)

**748. Monthly abstract of deposits.**—"Immediately after the first day of each month, supply officers shall forward to the Auditor for the Navy Department an abstract of deposits made on that day with a list of the names of depositors [giving names in full, S. A. M. 529], showing in each case the number of the record book and the amount of deposit, particular care being taken to separate properly the deposits received in cash from those made by checkage on pay roll." (N. I. 4889-2.)

A separate abstract will be rendered for deposits made by enlisted men of the Marine Corps. (S. A. M. 267.)

**749. Liability, forfeiture, and exemption.**—"The Government shall be liable for the amount deposited to the person so depositing the same." (N. R. 4378-5.)

All money so deposited "shall not be forfeited by sentence of court-martial or deck court, but shall be forfeited by desertion \* \* \* and it shall be exempt from liability for such depositor's debts" (N. R. 4378-5) (see act of Feb. 9, 1889; 25 Stat. 657), but such exemption does not apply to indebtedness to the Government (Comp. Dec. Mar. 2, 1910) unless such indebtedness was caused by loss of pay adjudged by court-martial. (Comp. Dec. June 22, 1911.)

**750. Repayment of deposits, with interest.**—(Exemption from indebtedness caused by loss of pay adjudged by court-martial, see par. 749.) "For any sum not less than five dollars, deposited for the period of six months or longer, depositors, on final discharge, or upon furlough in accordance with the act of August 29, 1916, shall be paid interest at the rate of four per cent per annum." (N. R. 4378-4.)

"Upon final discharge, the supply officer shall credit each deposit, or in the appropriate column of the pay roll, with the total amount of his deposits, and 5/24/17.

also with the accrued interest thereon to include the date of discharge, writing over the same the words 'deposits' and 'interest,' respectively." (N. I. 4889-3.)

When an enlisted man is transferred to the fleet naval reserve he is entitled at date of such transfer to be paid, with interest, any deposits previously made by him. (Comp. Dec., Jan. 17, 1917.)

An enlisted man given an acting appointment as a warrant officer is entitled to repayment of his deposit, with interest computed to date of warrant. (File 26254-2020 Sec. Navy, June 6, 1916.)

"Interest on deposits will be computed in the spaces provided therefor in the deposit record book, the total deposits and interest being entered in the proper columns immediately following the last entry in the book, which totals will in all cases correspond to the amount of deposits and interest credited on the pay roll. The interest on the first deposit shall be computed from the date (not inclusive) of said deposit to the date (inclusive) of the second deposit and entered in the column for that purpose. The interest shall then be computed on the sum of the first and second deposits from the date (not inclusive) of the second deposit to the date (inclusive) of the third and entered in the appropriate column, and so on, adding to the amount of each deposit the sum of all previous deposits, and computing the interest thereon from the date (not inclusive) of such deposit to that of the next succeeding deposit or that of final discharge, inclusive; but no sum shall draw interest unless it has been deposited for a period of six months or longer, as provided in Article R. 4378, paragraph 4." (N. I. 4889-3.)

**NOTE.**—Revised "Deposit record book" (S. & A. Form 47) combines data formerly given on Forms 47 and 50. Deposits started in the revised form will not require submission of Form 50 upon repayment of the deposit; but for deposits running in the old-style deposit record book the "statement of deposits and interest," S. & A. Form 50 will have to be used when repayment is made.

"The above act [of Feb. 9, 1889, 25 Stat. 657] provides that the deposit of an enlisted man and the interest thereon shall be paid him on his *final discharge*. This clearly implies that the interest is to be computed to the date of discharge and not to the date of expiration of enlistment." (Comp. Dec. July 13, 1906.)

An enlisted man of the Navy who has a deposit to his credit under the act of February 9, 1889, and who, at the expiration of his original four-year enlistment period, extends his enlistment under the provisions of the naval appropriation act for the fiscal year 1913, is not entitled to be repaid his deposit with interest until the expiration of his extended enlistment period and the date of his final discharge from the service. (Comp. Dec. Dec. 28, 1912.)

**751. Book missing at discharge.**—"When a man is to be discharged or placed on furlough \* \* \* and his deposit book can not be found, the officer shall not credit any deposit or interest to the man's account, but shall furnish him with a statement setting forth all the facts in connection with the loss of the deposit book, together with a certificate that 'no credit of deposits or interest' has been made on his rolls, and shall instruct the man to forward said statement to the Auditor for the Navy Department and to make claim upon that officer for any balance remaining due." (N. R. 4378-7.)

**752. Rendition of paid book.**—"The supply officer shall transmit the deposit record book to the Auditor for the Navy Department with his quarterly accounts." (N. I. 4889-2.) (Computation of interest, see par. 750.)

**753. Repayment entries on schedule of disbursements.**—"In entering the amount paid for repayments of deposits on schedule of disbursements, the amount of the deposits and the amount of the interest thereon shall be stated separately, the former being debited to 'Pay of the Navy, deposit fund' and the latter to 'Pay of the Navy.'" (N. I. 4889-4.)

**754. Deceased men, deserters, and men captured.**—The deposit books will be forwarded to the auditor with the pay accounts (par. 793); and in no case will the deposits be credited on the roll.

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## Section 48.—ISSUES OF MONEY AND CLOTHING.

NOTE.—General provisions relating to disbursements, see par. 661 et seq.; Payments to officers, see par. 861; Officers' pay accounts, par. 841.

**761. Authority for payments to crew and marines.**—"The supply officer shall issue money to enlisted men and marines only in such sums and at such times as shall be directed in writing by the commanding officer in accordance with the provisions of article R 3669." (N. R. 4381.)

"No payment of money shall be made to any enlisted person of the Navy or Marine Corps at a hospital without the approval of the medical officer in command thereof." (N. R. 3669-4.)

"No payment of money shall be made to any enlisted person of the Navy or Marine Corps under treatment at a hospital without the approval of the medical officer in command thereof." (N. R. 3669-5.)

**762. Pay days.**—"Money shall be paid on the 5th and 20th of each month, unless those dates fall on Sunday or a legal holiday, in which case it should be paid on the preceding or following week day. If it is impracticable, when at sea, to pay on those dates, it should be paid as soon after as conditions warrant; but nothing herein contained shall be construed as preventing the captain from granting, for reasons satisfactory to himself, special requisitions for money at other times." (N. R. 3669-3.)

**763. To whom and amount allowed.**—"Each member of the crew, except such as may be in confinement as punishment, serving sentence, or awaiting trial, shall be allowed to draw twice a month (on approximately the 5th and 20th of the month) such money as he may have due him on the pay rolls." (N. R. 3669-1.)

"Enlisted men of the Marine Corps when serving afloat shall be \* \* \* allowed to draw money as provided in article \* \* \* R 3669." (N. I. 3565-1.)

"Each apprentice seaman shall be required to keep to his credit one month's pay of his rating." (N. R. 3669-2.)

"No money shall be paid to [a returned deserter] until his transfer account from the deserters' roll is received." (N. I. 4902-3.) (See par. 799.)

"Arrearages of pay and allowance can not be paid for services under a fraudulent enlistment." (Com. Dec. Feb. 6, 1906—see par. 783-b.)

Court-martial prisoners, see paragraphs 781 and 782.

"No money shall be paid to any person for his compensation who is in arrears to the United States." (Sec. 1766, R. S.)

**764. "Money lists,** in duplicate, with the men's names arranged consecutively in the order of their pay numbers, shall be prepared by the supply officer on the third and eighteenth of each month. The list prepared on the third of the month shall show the amount (nearest dollar) which was due and payable to each man at the end of the preceding month, the amounts required to be kept to the credit of each man (art. R 3669) having been previously deducted; similarly, the list prepared on the eighteenth shall show the amount due and payable on the fifteenth of the month. The original of this money list shall be submitted to the commanding officer for approval, after which a copy shall be posted on the ship's bulletin board." (N. R. 4383-1.)

Money lists should be ruled in such a manner as to make it impossible to add any new names. (S. A. M. 199.)

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(Reprint due to changes on p. 283.)

**765. Special requisitions.**—(Marines, see par. 861-5; to Purchasers of effects, see par. 794.) Supply officers should procure from the commanding officer specific authority in writing for the payment of any money to enlisted men except on the regular pay day.

"Under no circumstances shall any person connected with the supply department prepare a special money requisition." (N. R. 4383-2.)

**766. Supervision of issues of money.**—"Except when prevented by an emergency of the service, to be determined by the commanding officer, the supply officer shall be present and personally superintend all issues of money." (N. R. 4382.)

**767. Cash payments.**—"All payments in cash, i. e., currency, to enlisted men and marines shall be receipted for upon pay rolls or individual receipts on the prescribed form, filled out in ink, signed by the man to whom payment is made, and bearing an officer's signature as witness to the genuineness of that of the man. No officer shall witness a receipt unless it be actually signed in his presence and he be personally acquainted with the signer. All individual pay receipts when paid shall be stamped 'paid,' with the actual date of the payment." (N. R. 4384-1.)

Pay receipts should be made out by the man to whom payment is to be made. Under no circumstances should a pay receipt be prepared by any person connected with the supply department. If for any reason a man is not able to complete his own receipt, he must personally see that it is done for him." (S. A. M. 441.)

"Money receipts ordinarily shall not be forwarded with the pay roll, but shall be considered void as soon as the roll is signed." (N. I. 4912-4.) If roll is unsigned, receipts shall be forwarded as provided in paragraph 904.

In the absence of proof to the contrary, the witnessed signature upon the pay roll furnishes conclusive evidence that an enlisted man received the amounts charged against his account. (Comp. Dec. Apr. 29, 1913.)

"In no case shall money be paid to any other than the person against whose account the same is charged." (N. R. 4384-3.)

**768. Check payments.**—"No receipt shall be required or taken for payments made by check, on account of pay; but a description of each check so issued shall be entered in the proper account on the roll." (N. R. 4384-2.) This description shall include the date, number, and amount of the check and the depository upon whom drawn. (S. A. M. 1719.)

**769. Clothing.**—(Clothing outfit on first enlistment, see par. 709.) Clothing and small stores will be issued as provided in paragraph 436 et seq. Charges shall be promptly made on the roll, and the receipts retained, to be forwarded with the roll with unsigned accounts or otherwise if called for. (See par. 904.)

"Clothing and small stores \* \* \* receipts ordinarily shall not be forwarded, with the pay roll, but shall be considered as void as soon as the roll is signed." (N. I. 4912-4.)

Clothing furnished a court-martial prisoner who is a deserter and discharged on account "expiration of enlistment" is properly chargeable to "Pay, miscellaneous." (Comp. Dec. May 23, 1914.)

**770. Mental disability.**—"If an officer or enlisted man is afflicted with mental disability that disqualifies him from signing his name, the law requires the appointment of a committee or guardian." (Vol. 2, Dig. 2 Compt. 1109, July 18, 1883.)

"Note.—The papers appointing such guardian should be filed with the first voucher, and in future payments reference to such voucher by number should be made. If in an asylum the superintendent's certificate that the officer was alive at the time payment was made should be filed with each voucher. The guardian should sign the name of the officer or man, followed by his own signature as guardian." (Par. 709, Manual of the Paymaster's Department, U. S. M. C.)

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## Section 49.—ABSENCE, COURTS-MARTIAL, AND SUNDRY DEBITS.

**771. Absence without leave.**—(See also desertion, par. 792.) "Petty officers or enlisted men absent from their stations or duty without leave, or after their leave has expired, shall forfeit all pay accruing during such unauthorized absence. The supply officer shall be notified daily of checkages of pay and rations to be made for such reason, the ration account of absentees being checked in the month during which absence occurs." (N. R. 4425.)

"The pay and allowances of any marine absent from his command without leave, or after his leave has expired, for one connected period of twenty-four hours or more, shall be checked against his account for the time he is so absent; such absence being computed from the date (inclusive) that the unauthorized absence begins to the date (exclusive) of the man's return to military control. Disconnected periods of unauthorized absence of less than twenty-four hours will not be checked." (N. R. 4103.)

"An enlisted man assumes contractual obligations to hold himself in readiness to serve the United States and to perform such duties as may be assigned to him. If the entries upon the rolls and records of the command establish the fact that he was not in a duty status for a period of time, but was absent from proper military authority, he is not entitled to pay and allowances during such unauthorized absence, notwithstanding the fact that the finding and sentence of a court-martial have acquitted him of the criminal offense of desertion and absence without leave." (Comp. Dec. Nov. 13, 1907, P. M. G. O. 64665.) (Army Pay Manual 1910, par. 250.)

"One-thirtieth of a monthly installment of salary will be deducted for every day's absence in a month, where such absentee is not in a pay status during such absence." (Treas. Dept. Cir. 67, July 5, 1906.) "For one day's unauthorized absence on the thirty-first day of any calendar month, one day's pay shall be forfeited." (Act June 30, 1906; 34 Stat. 248.)

"A fractional part of a day shall not be considered in making checkages of pay and allowances for absence without leave." (Comp. Dec. Dec. 9, 1907.)

"If the absence covers a period of less than twenty-four consecutive hours, no checkage should be made." (Auditor, July 24, 1912—S. A. M. 2234.)

In computing the time of absence from duty without authority, for the purpose of checking pay and allowances, the day the absence begins should be considered a day of absence and pay and allowances forfeited for that whole day, and the day of the return from absence a day of duty, and therefore a day for pay and allowances. (Comp. Dec. July 26, 1907.)

"If the absence covers a period of twenty-four or more consecutive hours, then, regardless of the hour of departure, checkage should be made for the day of departure and for each subsequent day, but no checkage should be made for the day of return, no matter what the hour may be." (Auditor, July 24, 1912—S. A. M. 2234.)

An enlisted man absent without leave is entitled to pay from the date of his apprehension and delivery to the naval authorities, although he was not immediately returned to the ship from which he absented himself without leave. (Comp. Dec. Dec. 16, 1908.)

The rules governing checkages of pay for absence, as followed by the auditor in the audit of returns, are as follows:

For absence without leave: On February 28, deduct for three days. On February 29, deduct for two days. On 30th and 31st of a 31-day month, deduct 5/24/17.



duct for one day. On 30th, 31st, and 1st day of following month, deduct for two days. On 31st and 1st day of following month, deduct two days.

The above will also apply to absence with leave in all cases of detail pay as mail clerk, messman, and additional pay for submarine duty. (S. A. M. 3426.)

**772. Absence—Custody of civil authorities.**—"Paragraph 1391, Army Regulations 1908, is as follows: 'Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence; if released without trial, or after trial and acquittal, their pay for the time of such absence is restored.' This regulation is in accord with numerous decisions of the accounting officers extending back many years and including the Navy and Marine Corps as well as the Army." (Comp. Dec. Dec. 20, 1910.)

The hospital fund, however, should not be checked against his account for the time during which his pay is stopped. (Comp. Dec. Dec. 29, 1914.)

An enlisted man taken into custody by civil authorities released on bail who returns to but is not permitted to resume his duties is entitled to pay from date he returned to ship for duty. (Comp. Dec. Feb. 3, 1916.)

**773. Absence with leave.**—(Decisions as to credits for additional compensation, see par. 705.) "Leave of absence or liberty shall not be granted to enlisted men who are in debt to the Government, unless the full amount of such indebtedness be deposited with the supply officer." (N. R. 3710-2.) (See par. 569.)

**774. Absence—In hospital.**—"The pay of an enlisted man, when at a hospital in the United States, ceases when his term of enlistment expires, and he shall be given his discharge upon the expiration of his enlistment. He may be retained for treatment. When at a hospital on a foreign station his pay continues until he is regularly discharged from the service, even after his term of enlistment has expired." (N. R. 3582-7.)

A man retained by his consent for treatment in a hospital in the United States is not entitled to pay after the expiration of his enlistment, but if held for any other reason the regulation does not apply to deprive him of pay. If, therefore, he is not under treatment with his consent, but held on account of delay in the delivery of his discharge, by reason of negligence of others or otherwise, he is entitled to his pay for the time so held. (Comp. Dec. Dec. 9, 1911.)

The deduction of one ration per day from the account of an enlisted man of the Navy or Marine Corps while in hospital, as required by section 4812, Revised Statutes, is accomplished by merely stopping the ration or commutation therefor aboard ship. (See par. 364.) Deduction from an officer's account. See paragraph 848.

**775. Absence—On merchant ship.**—"A seaman transferred to a merchant ship in distress and paid thereon is not entitled to be paid by the United States for the time so engaged, but his commanding officer shall stipulate that such seaman's wages shall equal his pay in the Navy, and the amount agreed upon shall be entered upon the articles." (N. R. 4424.)

**776. Absence—Prisoners of war.**—"The effects of persons captured shall be collected, inventoried, and placed in the custody of the supply officer of the ship, subject to the orders of the owner or his representative; but the same discretion may be exercised by the commanding officer in reference to sale of the effects of captured enlisted men as in the case of enlisted men deceased." (N. R. 2122.) (See pars. 791 and 794.)

**777. Courts-martial—Absolute checkage of pay.**—(For checkages in accordance with Art. 4893, N. L., see par. 779.) "All sentences of summary courts-martial may be carried into effect upon the approval of the senior officer present and all sentences of deck courts may be carried into effect upon approval of the convening authority or his successor in office." (Act Feb. 16, 1909; 35 Stat. 623.)

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"The checkage of a loss of pay against a person's account, in accordance with regulation or the sentence of a court-martial or deck court shall be made only upon the written order of his commanding officer to the supply officer, which order shall be filed with the accounts." (N. I. 4887-1.)

"Upon the approval by the commanding officer of a sentence involving loss of pay, the supply officer shall be notified immediately in writing in order that the amount of pay to be forfeited may be noted on the account of the person concerned. In case the reviewing authority remits the loss, the entry on the pay roll shall be removed. The responsibility for any overpayment resulting from the failure of such commanding officer to so notify the supply officer shall rest upon the former." (N. I. 4887-2.)

"Should any ~~person~~ upon whose account such note appears be transferred before his sentence has been approved by the Secretary of the Navy, the supply officer making the transfer shall note the facts on the transfer accounts." (N. I. 4887-3.)

"Should the discharge of any person upon whose account such a note appears to be ordered, the supply officer shall make the checkage before discharge." (N. I. 4887-4.)

"To insure the carrying out of the provisions of the preceding paragraphs of this article every officer ordering a court-martial or deck court shall immediately notify the supply officer carrying the accounts of the person to be tried, and such supply officer shall make a note on the transfer accounts of such person, in the event of transfer before any checkage of pay that may be awarded has been made, to the effect that such trial has been ordered but that final action in regard to possible checkage of pay has not been taken." (N. I. 4887-5.)

"Where the sentence provides for a loss of pay without reference to article 4893 the lump sum will be checked but the amount of the checkage will not be entered in the enlistment record in the place provided for checkages in accordance with this article nor will it be entered on S. and A. form 35d upon the discharge of the man in question." (S. A. M. 3688.)

"In sentences involving loss of pay, the amount of money and not the length of time shall be stated, having due regard to the fact that not more than three months' loss of pay may be imposed." (N. R. 619-10.)

"Records of summary courts-martial shall show, over the signature of the officer of the Pay Corps having the pay accounts of the accused, that the loss of pay, if there be any adjudged and approved, has been checked. In order to enable the supply officers to make the necessary certificate, the commanding officer shall forward with the record the requisite order for the checkage; such order shall be in duplicate, one copy of which shall be sent immediately by the commanding officer direct to the Auditor for the Navy Department. The order shall contain the following information: Name, rate, date of trial, offense (condensed as much as possible), and sentence as finally approved. If the offense is absence over leave or absence without leave, the dates of the beginning and ending of the unauthorized absence shall be stated. In the case of marines, certificate will be made by the commanding officer of marines that the checkage has been entered in the service record book or on the pay roll, as the case may be." (N. R. 626.)

"Records of deck courts shall show, over the signature of the officer of the Pay Corps having the pay accounts of the accused, that the loss of pay, if there be any adjudged and approved, has been checked. In order to enable such officers to make the necessary certificate, the commanding officer shall forward with the record the requisite order for the checkage; such order shall be in duplicate, one copy of which shall be sent by the commanding officer direct immediately to the Auditor for the Navy Department. The order shall contain the following information: Name, rate, date of trial, offense (condensed as much as possible), and sentence as finally approved. If the offense is absence

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over leave or absence without leave, the dates of the beginning and ending of the unauthorized absence shall be stated." (N. R. 515.)

An enlisted man of the Navy at the expiration of his enlistment was "overpaid" due to court-martial checkage. Subsequently he reenlisted. "Overpayment" on previous enlistment not an indebtedness that can be recovered out of pay earned during the subsequent enlistment. (Comp. Dec. Apr. 6, 1914.)

Accrued unpaid pay on books at date of approval of a court may be checked in a lump sum. (Comp. Dec. Oct. 26, 1915.)

**778. Courts-martial—Remission and mitigation.**—"The Secretary of the Navy may set aside the proceedings or remit or mitigate, in whole or in part, the sentences imposed by any naval court-martial convened by his order or by that of any officer of the Navy or Marine Corps" (act Feb. 16, 1909), but a remission of a sentence of loss of pay can only operate on the unexecuted portion of such sentence; therefore, in a case where the sentence of loss of pay is fully executed prior to remission, such remission does not operate to restore the pay checked. (Comp. Dec. May 29, 1912.)

An enlisted man who has been checked pursuant to sentence of a deck court involving loss of pay is entitled, if the sentence is reduced by the Secretary of the Navy in his approval of the proceedings and sentence, to credit for the amount of the overcheckage. (Comp. Dec. Nov. 12, 1910.)

Where sentence of a summary court-martial requires forfeiture of a lump sum and the man's balance is not sufficient to liquidate the indebtedness and subsequently the unexecuted portion or loss of pay is remitted, such remission covers any pay accruing after the date of Secretary's official action. (Comp. Dec. Jan. 26, 1914.)

Sentence mitigated on condition of making allotment. (Comp. Dec. Apr. 22, 1914.)

Mitigation of sentence is effective for the amount stated by the department. (Comp. Dec. Oct. 19, 1914.)

Secretary may remit confinement and let pay checkage stand or vice versa. (Comp. Dec. Oct. 26, 1915.)

**779. Courts-martial—Conditional remission—Art. 4893 N. I.**—"Sentences of deck courts or courts-martial involving loss of pay solely or in connection with other forms of punishment, when remitted subject to the conditions specified in this article, as set forth in General Order No. 110 of July 27, 1914 (revised), shall be governed by the following instructions (N. I. 4893-1):

"Records of deck courts and summary courts-martial or letters promulgating action upon general courts-martial shall, immediately following publication of the sentences, be referred to the officer having the pay accounts of the accused, in case of marines serving at shore stations, to the officer or noncommissioned officer preparing and certifying the pay rolls on which the account is borne, and in each such case of a deck court or summary court-martial such officer or noncommissioned officer shall indorse upon the record of proceedings as follows:

"Loss of pay, \$—, will be deducted in accordance with article 4893, Naval Instructions, 1913."

"In forwarding the above-mentioned records or promulgating letters, each shall be accompanied by the man's current service record and by an order signed by the commanding officer, directing the deduction of the approved loss of pay, made out on the prescribed form issued by the Bureau of Supplies and Accounts (or, in case of marines, on the prescribed form issued by headquarters, U. S. Marine Corps), and containing the information specified in articles R-515 or R-626, Navy Regulations [viz, "Name, rate, date of trial, offense, \* \* \* and sentence as finally approved"], a duplicate of which order shall be sent immediately by the commanding officer direct to the Auditor for the Navy Department, and in case of marines a further copy shall also be furnished the adjutant and inspector, United States Marine Corps." (N. I. 4893-2a.)

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"If the sentence be approved after the first pay day in a month and on or before the 15th day of that month, there shall be deducted on the 15th day of that month the amount of pay due the man on that date, or so much thereof as shall be required to cover the amount of pay to be deducted as shown by the commanding officer's order. If the sentence be approved after the 15th day of the month and on or before the first pay day of the next month, upon the receipt of the commanding officer's order setting forth the deduction to be made, or, in case of marines serving at shore stations, upon receipt of notice of the approval of the sentence, there will be immediately deducted the amount of pay due the man on the date of said order, or so much thereof as may be required to cover the deduction as shown by the commanding officer's order.

"In cases where a man who has an allotment running is sentenced to a loss of pay which is remitted in accordance with this article, the amount of the allotment will be regarded as charged against that part of the month's pay which is not subject to deduction. If the deduction pursuant to the sentence plus the liquidation of the allotment place the grantor thereof in debt to the Government, such allotment shall be stopped.

"If the amount deducted in accordance with the foregoing is not sufficient to cover the total amount of pay to be deducted, then on the 15th day of each month thereafter there shall be deducted the amount of pay due the man on that date, or so much thereof as may be necessary, until the total amount stated in the commanding officer's order has been deducted. If a man is discharged between the 1st and 15th days of any month, both days inclusive, there shall be deducted the amount due on the date of discharge, or so much thereof as may be necessary. The pay accruing after the 15th day and up to and including the last day of each month (less the amount of initial deduction made in cases of sentences approved during said period) may be drawn by the man in the usual manner, but if for any reason it be not drawn by him prior to the next date for making deduction in his case it shall then be deducted if necessary. No money shall be paid any man under charges, nor shall any money accruing during the first 15 days of any month be paid the man after the approval of a sentence until the total amount stated in the commanding officer's order has been deducted, nor shall the man during such period be permitted to draw clothing or small stores, except in cases where absolutely necessary for his health and comfort, which fact must be certified to by the commanding officer on his order to the officer to issue such clothing or small stores." (N. I. 4893-2b.)

"The amount deducted in accordance with paragraph (2) (b) will be credited to the Navy fines and forfeitures fund until final action is taken thereon, as provided for in the following paragraphs.

"There shall be secured in the service record of each man a sheet on which shall be entered, over the signature of the officer making the deduction, all amounts deducted from his pay in accordance with the provisions of this article which may occur during the enlistment." (N. I. 4893-2c.)

"Notation shall be made on the smooth pay roll against the name of the man, showing kind of court, date of final approval, total loss of pay as approved, amount of deduction made during quarter, and balance remaining to be deducted. Separate notation for each deck court or court-martial must be made on the roll, but after the total amount has been deducted under any one sentence, no further entry on the roll for that case will be required. In case of a transfer of a man, notation must be made on both copies of the transfer pay account for each and every deck court or court-martial involving loss of pay, on which all deductions have not been made, showing kind of court or court-martial, date of approval, total loss of pay as approved, the deductions made, and the balance remaining to be deducted in order that the officer receiving the transfer pay accounts may continue deductions until the loss of pay has been liquidated, which he will do without orders from the commanding officer of the ship or station to which transfer of the man is made. In the case of transfer

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of marines, the officer or noncommissioned officer preparing and certifying pay rolls will obtain all information regarding deductions made or pending from the notations in the service record book required to be entered therein by paragraph 2 (c) of these instructions." (N. I. 4893-2d.)

"When an enlisted man is to be discharged from the service, the total amount which has been deducted from his pay during his enlistment, in accordance with the provisions of this article, will be credited to his account. If the man in question receives a dishonorable discharge, a bad-conduct discharge, or is discharged as undesirable, for inaptitude, or physical disability due to his own misconduct (or a marine discharged before expiration of enlistment for causes other than those above enumerated, with character below 'Good'), he will be checked the total amount of pay deducted during his enlistment pursuant to sentences of courts-martial and deck courts, which have been conditionally remitted in accordance with this article; if he receives an honorable discharge (in case of a marine if he receives on expiration of enlistment a discharge with character 'Excellent' or 'Very good'), no checkage because of amounts so deducted will be made against his account; if he receives any other form of discharge (in case of a marine if he receives on expiration of enlistment a discharge with character 'Good,' or a discharge prior to expiration of enlistment for causes other than those above enumerated, with character 'Excellent' or 'Very good'), his account will be checked one-half the total amount so deducted." (N. I. 4893-2e.)

"In case the man should extend his enlistment, and the total amount involved has been fully deducted, or in case of his death or retirement prior to expiration of enlistment, the amount deducted from his pay in accordance with this article during his enlistment will, on the date that his enlistment would have expired if not so extended, or on the date of his death or retirement, be treated as though he had been discharged on that date and in accordance with the character of discharge which he would then have received.

"In cases where the full amount of a sentence has not been deducted upon expiration of the four-year term, deductions in accordance with this article will be continued for such period as may be necessary under the extended enlistment and will be settled upon the termination of such extension of enlistment." (N. I. 4893-2f.)

"If any enlisted man shall be regularly declared a deserter and shall not return to the service within a period of six months from the date of his alleged desertion, the full amount of all sentences of deck courts and courts-martial involving loss of pay which have been conditionally remitted in accordance with this article during his enlistment shall immediately be executed and the conditional forfeiture of pay thereunder shall automatically become absolute and complete." (N. I. 4893-2g.)

"In cases where there are two or more sentences involving loss of pay which have been conditionally remitted in accordance with this article the total amount of the first sentence will be completely deducted in the usual manner, and deductions under the subsequent sentences will then be made in the order in which approved; all deductions under one sentence being completed before commencing deductions under a subsequent sentence." (N. I. 4893-3.)

"Commanding officers will inform enlisted men whose sentences are acted upon in accordance with this article that the amount of such sentences will be temporarily withheld, and will eventually be paid to them in full or in part, or will be entirely forfeited, dependent upon their future conduct, as specified in paragraph 2." (N. I. 4893-4.)

"Nothing contained in this article will be construed to prevent convening or reviewing authorities from disapproving, unconditionally remitting, or mitigating any sentences or parts of sentences adjudged by courts-martial or deck courts as authorized by law in cases in which such action may be warranted." (N. I. 4893-5.)

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(a) *Checkages*.—"No checkage on account of deck or summary courts-martial will be entered on S. & A. Form 35d except where the sentence was remitted subject to the conditions of article 4893, and no amounts forfeited by sentence subject to the conditions of this article will be checked in a lump sum." (S. A. M. 3688.)

In filling out "Discharge" Form 35d—where refundments are to be made—the quarter of the fiscal year and not the calendar year should be shown. (S. A. M. 4085.)

"Where the sentence provides for a loss of pay without reference to article 4893, the lump sum will be checked, but the amount of the checkage will not be entered in the enlistment record in the place provided for checkages in accordance with this article, nor will it be entered on S. & A. Form 35d upon the discharge of the man in question." (S. A. M. 3688.)

Pay due on the 15th of the month preceding date of sentence and similarly on the 15th of each succeeding month, less hospital fund, should be checked until court is liquidated. (Comp. Dec., Nov. 18, 1915.)

"The said article [4893] contemplates that the pay account of the man shall be balanced as of the 15th of each month, and the amount found due him on that date be deducted or so much thereof as may be necessary to cover the amount of the forfeiture. The man is thus given from the 15th of one month to the 15th of the next month to use or draw the pay accruing during the latter half of the month to meet his current needs. So much of it as he may not have drawn by the 15th of the month is due him on that date, and together with the pay accruing during the first half of the month becomes the amount of pay due him on the 15th of the month to be deducted as provided in said article.

"When a man is discharged his account must be closed on the date of discharge. If discharged during the first half of the month, before the amount of the forfeiture has been deducted, he is entitled to be paid at that time any undrawn portion of his pay that accrued during the latter half of the preceding month. (See 73 Mo. Comp. Dec. 773, May 18, 1915.) If discharged during the latter half of the month under the same circumstances, he is entitled to be paid on discharge such pay as may be due him on that date which has accrued from and including the 16th of the month to the date of discharge." (Comp. Dec., Dec. 18, 1915.)

The pay which should be checked on the 1st of a month is the pay due the man on the 15th of the month (preceding), less proper charges, "which may include clothing and small stores," and 10 cents hospital fund, unless such amount due is in excess of sum required to liquidate the sentence. (Comp. Dec., Feb. 8, 1916.)

A man was paid money on the 18th of a month which had been earned prior to the 15th. Subsequent to the payment the man committed an offense for which he was tried and sentenced by a court, which was approved before the close of the month. Money paid on the 18th was not money that could properly be included in amount of first checkage. (Comp. Dec., June 13, 1916.)

(b) *Transfers*.—A supply officer who fails to make checkage of the amount he should have made, but who places on the transfer accounts of an enlisted man a statement of the unchecked balance of a court is not responsible for any overpayment which another supply officer may make on discharge of man. (Comp. Dec., Feb. 24, 1916.)

Where, during the second half of a month, an account of a man (under sentence of a court) is transferred with notice that no part of checkage had been made, it is the duty of the supply officer receiving the account to check on the 1st of the month the pay due on the preceding 15th. (Comp. Dec., Aug. 31, 1916.)

A man under sentence to lose pay was transferred without notation of unchecked balance on his transfer accounts. While at his new station the man

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received a second court. The interval between the transfer and approval of the second court was sufficiently great to have enabled accomplishment of the first court had the required notice been given. In the month succeeding approval of the second court the man received a bad-conduct discharge. *Held*, that the first checkage made after the approval of the second court was applicable to that court, notwithstanding the first court was in process of liquidation (due to belated request from the first supply officer) and that unchecked balance of first court, at date of discharge, was a loss for which the supply officer who failed to give the proper notice was responsible. (Comp. Dec., Aug. 14, 1916.)

(c) *Discharge—Payment on.*—Where sentence of court is not entirely liquidated at date of discharge, and discharge occurs during first half of month, man is entitled to any accrued pay of second half of preceding month still undrawn; if discharged during second half of month, all pay due on 15th, less hospital fund, is checked and the man is paid net pay accruing from 16th, inclusive, to date of discharge, less hospital fund. (Comp. Dec., Dec. 18, 1915.)

An enlisted man was sentenced by summary court martial to loss of pay and bad conduct discharge; the loss of pay was remitted in accordance with article 4893, Naval Instructions. On the day following the approval of the court the man was discharged by order of the commanding officer. Under the circumstances the conditions of remission held inoperative, and all due man on date of discharge should have been applied toward liquidation of forfeiture decreed by the court. (Comp. Dec., Feb. 2, 1916.)

(d) *Retirements.*—An enlisted man (marine) was retired prior to expiration of enlistment—character “very good”—is entitled to refund of one-half of court-martial checkages made in accordance with article 4893, Naval Instructions. (Comp. Dec., Jan. 25, 1916.)

(e) *Miscellaneous.*—In certain cases where men are convicted of purely military offenses and are indebted to the Government for the amount expended for reward and clothing and small stores and the amount of overpayment on the date of the commission of the offense, they are permitted to deposit with the officer carrying their accounts a sum to cover the amount of such indebtedness plus the cost of a suitable outfit of clothing in the event of their being restored to duty.

“Such deposits will be held for safe-keeping in the usual manner until notice is received that the man has been restored to duty, when the necessary clothing will be issued and the sum deposited credited to the man's account, who will then be in a position to draw one half of the pay which may become due him, the remaining half being conditionally forfeited subject to the provisions of General Order No. 110 and article 4893 of the Naval Instructions.

“If the man is not restored to duty, the amount deposited will be returned to him or to such person as he may designate.

“It is not intended to hold such deposits as a guarantee against loss and later return the same to the man, but they are to be immediately credited to his account on notice of his restoration to duty; and as the amount thereof can be definitely ascertained in advance the account should be balanced when the necessary credit has been made.” (S. A. M., 3913.)

780. *Courts-martial—Disratings.*—Under section 17 of the act of February 16, 1909 (35 Stat., 621), the pay of the new rating to which an enlisted man is reduced by sentence of a summary court-martial becomes his proper pay on the date of the approval of the sentence by the senior officer present. (Comp. Dec., Jan. 10, 1911.)

781. *Court-martial indebtedness—Clothing, etc.*—“An enlisted man of the Navy or Marine Corps sentenced by court-martial to confinement with loss of pay shall not be deprived of such clothing and small stores as the officer commanding the ship, or other place of confinement, may deem necessary to the prisoner's health and comfort.” (N. R. 4537.) (See par. 437.)

Issues of toilet supplies, see paragraph 431f.

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782. *Court-martial prisoners.*—(Transfer of, see par. 814.) Court-martial prisoners are not entitled to pay after expiration of enlistment. (Comp. Dec., Dec. 12, 1902.)

The amount of pay accrued an enlisted man of the Navy at the date of conviction by court-martial may be legally paid such prisoner, if not forfeited by the sentence and if the conviction of the offense does not operate to forfeit any pay due, as in the case of conviction of desertion or fraudulent enlistment. (Comp. Dec., Jan. 31, 1907.)

783. *Sundry debits.*—Over every checkage made against an account on the pay roll by reason of advance (officers), overpayment, or request (S. & A. Form 63), the name of the officer with which it originated will be noted. (S. A. M. 417.)

(a) *Disallowances.*—Checkage of, from auditor's statements, see paragraph 922b.

(b) *Fraudulent enlistment.*—“Pay actually received by an enlisted man for services during a fraudulent enlistment can not be recovered from him.” (Comp. Dec., May 10, 1907.) “Clothing issued and charged to a man's account is looked upon in the same status as money paid him.” (S. A. M. 2677.)

“An enlisted man is therefore entitled to credit for full pay to date of approval of sentence. (See par. 814.) Against this credited pay should be deducted regular checkage for hospital fund, money paid, clothing and small stores issued, and any other proper checkage. Before closing account on date prior to date of approval of sentence, the man's account should be checked the value of the clothing bounty credited during the fraudulent enlistment, provided the fraudulent enlistment is not the man's first enlistment in the Navy.” (S. A. M. 2677.)

“When the fraudulent enlistment is the man's first enlistment in the Navy no checkage should be made for clothing bounty, as it is considered as constituting an allowance actually paid to the man and authorized by the appropriation ‘Outfit first enlistment,’ and under 12 Comptroller, 445 (S. A. M. 61), can not be charged back to him.” (S. A. M. 2677.)

When the fraudulent enlistment is not the man's first enlistment in the Navy a checkage should be made for clothing bounty. This checkage operates simply as an offset to an erroneous credit given him, the appropriation “Outfit first enlistment” providing for such credit only on first enlistment. (19 Comp., 743.) This checkage shall be made in the case of all men who are discovered to have received a clothing bounty under an enlistment not their first, whether actually tried for fraudulent enlistment or not and irrespective of their continuance on duty.

“It is well settled that arrearages of pay and allowances can not be paid for services under a fraudulent enlistment.” (Comp. Dec., Feb. 6, 1906, printed on p. 61, S. A. M. under date of Mar. 1, 1906.) A balance due the man at date prior to date of approval of sentence, after all proper checkages have been made, should consequently be checked “on account of fraudulent enlistment,” thereby sending the account to the prison pay roll without balance or indebtedness. If the checkage of clothing bounty creates an overpayment, no additional checkage should be made as “On account of fraudulent enlistment,” the indebtedness thus created to be disposed of as provided by the sentence. (S. A. M. 2677.)

The provision in the act of June 24, 1910 (36 Stat., 608), relative to underage enlistment of minors does not contemplate that the enlistment of boys who are released under its terms shall be considered fraudulent so as to subject them to the punishment and penalties for that offense. Therefore a boy, having been discharged upon request of his parents in compliance with said act, is entitled to his accrued pay to the time of discharge, and the charging of the cost of his clothing outfit against said accrued pay was a refund of the cost of the clothing outfit. (Comp. Dec., June 9, 1913.)

(c) *Hospital fund.*—“The Secretary of the Navy shall deduct from the pay due each officer and enlisted man in the Navy and Marine Corps the sum of 5/24/17.



twenty cents per month, to be applied to the fund for naval hospitals. (Secs. 1614 and 4808, R. S.)" (N. R. 4404.) Officers and men in the Naval Militia are not to be checked for hospital fund. (Comp. Dec., Aug. 25, 1914.)

(d) *Clothing outfit*.—(Portion of outfit to be checked when discharged by purchase (furlough), see par. 825; checkage of outfit when discharged in first six months of enlistment, see par. 824; checkage of amount received under an enlistment other than a first enlistment, see (b) above.)

(e) *Requests for checkages*.—Checkages requested on S. & A. Form 63 will be made as requested. (See par. 922b.)

(f) *Rewards, etc.*—Expenses for the apprehension, transportation, and subsistence of a returned deserter "shall be paid on public bill and checked against his account." (N. I. 4902-3.) (See par. 679, Rewards.)

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## Section 50.—DECEASED MEN AND DESERTERS.

791. *Deceased men*.—(Sale of effects, see par. 794; Transportation of effects, see par. 495; Transportation of remains, see par. 495; Funeral expenses, see par. 495.) The commanding officer "shall, upon the death of any person on board the ship under his command, cause all of the effects of the deceased to be collected and inventoried. If the deceased was an officer, this shall be done by two officers of the ship; if a member of the crew or other person, by the officer of his division or one detailed for the purpose. The inventories shall be made out in duplicate, duly attested and signed by the officers making them. Upon the completion of the inventory the effects, if not of a perishable nature, shall be put up in packages of a convenient size and sealed with the seal of the ship. The commanding officer shall retain one copy of the inventory himself, and shall deliver the other to the supply officer, who shall also take charge of the effects for safe-keeping." (N. R. 2119-3.)

"The chief master-at-arms shall take charge of the effects of all absent and deceased members of the crew and hold them until disposed of by order of superior authority." (N. I. 2637-1.)

"All papers, medals, small trinkets, and keepsakes of value shall be forwarded to the legal representative or, in default of such, the heirs at law of the deceased. Should it be impossible to ascertain the existence of the legal representative or of heirs at law, the articles mentioned shall be sent to the department (Bureau of Navigation) or to the commandant of the Marine Corps, as the case may be, for safe-keeping." (N. R. 2119-5.)

"When the executor or legal representative of the deceased person applies for his effects, all shall be delivered to him, except any money that may be found among them." (N. R. 2119-6.)

"He [the commanding officer] shall cause the accounts [S. & A. Form 4] of all deceased persons to be closed as soon as possible and forwarded to the Auditor for the Navy Department, together with the will, if any can be found. These accounts must be examined and approved by the commanding officer." (N. R. 2119-8.)

Accounts shall be credited with proceeds of sales of effects. (Par. 794.)

"Officers of the Pay Corps shall make an immediate return to the office of the Auditor for the Navy Department of the accounts of deceased persons and transmit their wills if they have left any. The balances which may have been due at the time of their death will be paid only after a statement of the accounts at the auditor's office. In forwarding the accounts of deceased persons, officers of the Pay Corps shall state the total monthly or yearly pay of such persons at the time of their death (including, in the case of enlisted men, both the permanent and temporary additions to their pay proper) and the amount, if any, paid on account of funeral expenses, and referring to public bills covering such expenditures." (N. I. 4901-2.) Data relative to deposits and allotments must also be noted on the transfers.

792. *Desertion defined*.—"Absence without leave, with a manifest intention not to return, shall be regarded as desertion." (N. R. 3632-1.)

"Absence without leave, with a probability that the person does not intend to desert, shall at first be regarded as straggling, but at the end of ten days as desertion." (N. R. 3632-2.)

"Any person in the Navy or Marine Corps who does not return to duty at the expiration of leave or liberty shall communicate without delay with his

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commanding officer, giving his reason for such unauthorized absence. Failure to do so will be regarded as evidence of desertion even though the absentee subsequently surrenders." (N. R. 3632-3.)

"If a person deserts his ship which is about to sail, or overstays his leave until after the ship sails, with manifest intention of escaping his duty, and delivers himself on board another ship as a straggler, such offense shall be considered as desertion." (N. R. 3632-4.)

"If a person in the Navy or Marine Corps becomes unavoidably separated from his ship by reason of shipwreck or any other circumstances except capture by an enemy it shall be his duty to proceed at once to the nearest ship, fleet, or station and report himself to the officer in command. In the event of failure to do this he will be regarded as a deserter and no claim for wages shall be allowed unless he proves to the satisfaction of the department that he was prevented by circumstances beyond his control." (N. R. 3632-5.)

**793. Closing accounts of deserter.**—"Whenever an enlisted person or marine is declared a deserter, his allotment, if he has one, must be stopped, his effects sold, the amount credited to his account, and the account transferred immediately to the proper deserters' roll. If the deserter has a deposit, the deposit record book shall be forwarded with the account. In no case shall the amount of deposit be credited to the account prior to transfer." (N. I. 4902-2.)

"In case of desertion from duty, the desertion shall date from the time the man leaves his duty; if from leave, the desertion shall date from the time such leave expired." (N. R. 3632-6.)

Supply officers shall close the accounts of deserters as of the day preceding desertion. (1 S. A. M. 4.)

**794. Sales of effects—D. M. & D.**—"The commanding officer shall exercise his discretion in causing the effects of deceased enlisted men to be sold at auction at the mast, or retaining them for transmission to the heirs, relatives, or friends. In exercising this discretion he shall be governed by the wishes of the heirs, relatives, or friends, if possible to learn them before closing the accounts of the deceased." (N. R. 2119-7.)

"If any of the effects of a deceased person are perishable and deteriorating they shall be immediately sold at auction." (N. R. 2119-4.)

"The commanding officer shall, when he declares any person a deserter, cause the effects of the latter to be collected and inventoried according to instructions laid down in article R. 2119-3." (N. R. 2121-1.) (See par. 791.)

"These effects shall be sold at public auction and the proceeds credited on the accounts of the deserter by the supply officer, unless the vessel sails before the date upon which such person is declared a deserter, in which case the effects shall not be sold until a reasonable time has elapsed after arrival at the next port." (N. R. 2121-2.)

"The supply officer shall have an account taken of such sales, which account shall show the articles belonging to each individual, the prices realized, and the number, name, and rank of each purchaser. From this account of sale the supply officer shall credit the account of original owner, under the head of sale of effects in the column of the pay roll for sundry credits, with the amount realized from the sale of his effects. The total amount shall be entered on the account current as sale of D. M. & D. effects and the money accounted for under general account of advances. The account of sale shall be forwarded as a voucher with the pay roll containing the credit." (N. I. 4721-2.)

Special money requisitions may be issued to purchasers when considered desirable. (N. I. 4721-3.) (See par. 765.)

The account of sale must be accompanied by a copy of the inventory of effects signed by the division officer, or the officer making the inventory, and approved by the commanding officer. The account of sale shall, so far as items are concerned, be an exact copy of the inventory. Whenever no bid is received for any article, the words "No bid," followed by the actual disposition of that article, shall be entered in the place provided for the name of purchaser and price. Similar entry shall also be made for articles which are burned or thrown over-

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board by orders from proper authority. In cases where there are no effects, a certificate to that effect, attested and signed by an officer, shall be forwarded by the supply officer in lieu of the inventory and account of sale. Such inventory and account of sale or a certificate that there are no effects will be furnished in the case of every deceased persons or deserter. (S. A. M. 1066.)

"The chief master-at-arms shall be present at the sale of effects of deserters and deceased persons." (N. I. 2637-4.)

When a deserter's effects are sold after his accounts have been transferred to the deserters' roll, the supply officer selling the effects shall account for the proceeds in the usual manner, and shall immediately notify by letter the supply officer in charge of the deserters' roll of the amount realized by the sale, so that that officer may make the proper credit on the account of the deserter. (1 S. A. M. 106.)

**795. Data on records—D. M. & D.**—"The following entries shall be made on the service record, and the instructions contained thereon must be carefully complied with. \* \* \*

"On desertion. \* \* \* Date of desertion, place, attendant circumstances, rate of pay, and state of account. \* \* \*

"On death. \* \* \* Date, place, cause, place of burial or disposition of remains, rate of pay, and state of account." (N. R. 3544.)

**796. Deserters' rolls.**—"All accounts of deserters from the Navy and Marine Corps shall be kept on deserters' rolls by the officer in charge of the Commissary Store, navy yard, Washington, D. C., and the Headquarters of the Marine Corps, respectively, and shall remain open sufficiently long to allow the deserter a period of six months from the date of desertion in which to return to the service. \* \* \* At the expiration of this period his account shall be closed. The officer in charge of deserters' accounts shall render quarterly returns to the auditor in the usual manner." (N. I. 4902-1.)

**797. Returned deserter.**—(Payment of rewards, see par. 679.) "When a deserter surrenders himself, or is delivered on board any ship of the Navy, he shall be taken up for pay and subsistence from the date of his reception, and the word 'deserter,' in red ink, marked over his name. Such articles of clothing and small stores as may be necessary to his health and comfort shall be issued. He shall be credited with pay, but no money shall be paid to him until his transfer account from the deserter's roll is received. Expenses for his apprehension, transportation, and subsistence shall be paid on public bill and checked against his account. A notice of his return, together with a request for his account, shall be prepared conjointly by the executive and supply officers of the ship, made out on a prescribed form with all necessary information, and forwarded immediately to the Bureau of Navigation or to the commandant of the Marine Corps. Upon receipt, the part designed for the officer in charge of deserters' accounts shall be forwarded to him immediately." (N. I. 4902-3.)

Where no reward offered in advance of delivery; civil officer returning deserter may be paid expenses. (Comp. Dec. Feb. 5, 1914.)

"The account shall be forwarded immediately to the supply officer of the vessel upon which the deserter is received, together with a transcript of deposit and deposit book, should there be a deposit." (N. I. 4902-4.)

The balance due or amount overpaid at date of desertion, as evidenced by transfer from the deserter's roll, will be taken up as a sundry credit or sundry debit as the case may be. A credit balance should be offset by a corresponding checkage, unless it is authoritatively determined that the man is not a deserter in fact. (See pars. 792, 793, 799, 800.)

**798. Mark of desertion.**—Supply officers are not authorized to remove the mark of desertion from an enlisted man's account until a copy of the department's letter directing such action is received. This copy shall be filed as a pay-roll voucher and must be certified to by the commanding officer.

**799. Checkage of balance due.**—"The wages due a deserter are forfeited to the United States." (N. I. 4901-1.)

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If a returned deserter is found guilty of desertion, or if he was a deserter in fact, any credit balance due at date of desertion taken up on transfer from the deserters' roll shall be checked against his account.

"For the purpose of determining the rights of the soldier to receive pay and allowances for past services, the fact of desertion need not be established by the findings of a court-martial." (U. S. v. Landers, 92 U. S., 77—S. A. M. 55.)

"If the judgment of a court-martial (i. e., the approved findings of the court) is based on the fact that the accused did or did not desert, said judgment should be followed by the Pay Department. (15 Comp., 661, Apr. 28, 1909.)" (Army Pay Manual 1910, par. 246.)

"When the findings of a court (either guilty or not guilty, in the case of a soldier charged with desertion are disapproved by the reviewing authority and it is not clear from the order promulgating the action of the court that the soldier was or was not a deserter in fact, the paymaster should submit the case to the Paymaster General for proper action toward ascertaining the true facts from The Adjutant General.

"However, if the disapproval of the reviewing authority is based upon some technicality of law or it is apparent from his remarks that the findings of the court are fully justified by the evidence, the paymaster should, in making payment, follow the findings of the court; treating the soldier as a deserter in fact if the findings are guilty, or as an absentee without leave if the findings be not guilty. If the disapproval by the reviewing authority is based upon the fact that in his opinion the testimony or evidence shows that it was or was not the intention of the accused to desert, the paymaster should follow the action of the reviewing authority, treating the soldier as a deserter in fact in the event that the disapproval is of a finding of 'not guilty' and as an absentee without leave if the disapproval be of a finding of 'guilty.' (12 Comp., 328, Dec. 2, 1905; 15 Comp., 661, Apr. 28, 1909; Op. J. A. G., Nov. 9, 1909, P. M. G. O. 79248.) (Army Pay Manual 1910, par. 247; see also S. A. M., 53.)

**800. Transfer of returned deserter.**—"When a deserter is transferred to another vessel before his accounts are received from the 'Deserters' roll,' the supply officer of the vessel on which he was received shall prepare a regular transfer account from his own books with the word 'deserter' in red ink marked over the name. The supply officer receiving the transfer account shall take it up on his own books with the same mark, and no money shall be paid until the account is received from the deserters' roll. If the latter account is received on board the ship from which the deserter was transferred, it shall be forwarded immediately to the supply officer of the vessel to which the deserter has been transferred." (N. I. 4902-5.)

If balances from deserters' roll have been received and credited, and if the man is transferred before the fact of desertion is determined, the supply officer must make a notation on the transfer pay accounts to the effect that the amount due at date of desertion is to be checked should the man be found guilty of desertion. If the supply officer omits to make this notation, he will be responsible should an overpayment result. (Comp. Dec. May 2, 1906.)

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## Section 51.—TRANSFER PAY ACCOUNTS.

**NOTE.**—Transfers received, see paragraph 696; transfer of allotment, see paragraph 728; transfer of deposits, see paragraph 745; transfer of returned deserter, see paragraph 800; transfer of accounts to deceased men, see paragraph 791; transfer of accounts to receiving ship of men sent to foreign hospital or private institutions in United States, see N. I. 2890-6.

**811. Transfer accounts.**—"Transfer accounts for officers and crew must be made in duplicate, except when sent to the auditor, and on separate blanks for each class." (N. I. 4890-1.)

"The accounts of enlisted men of the Navy transferred shall be made out in conformity with the regulations of the Treasury Department and must accompany the men. They shall be sent by the officer making the transfer to the officer carrying the accounts of the ship, yard, or station to which the transfer is made. The officer to whom they are sent shall receipt one copy and return it to the officer who made the transfer as a voucher for the settlement of his accounts." (N. I. 4890-3.)

"The transfer of accounts of enlisted men must in all cases be made through the commanding officers." (N. I. 4890-8.)

"Whenever a person leaves or is removed from a naval station or ship without a settlement of his account and is not expected to return within a definite period and his account is not to be transferred to any officer of the Pay Corps, it shall immediately or at the first opportunity be transmitted to the Auditor for the Navy Department." (N. I. 4883.)

"Transfer pay accounts will invariably be furnished by officers of the Pay Corps of the Navy in the case of enlisted men of the Navy transferred to marine organizations for duty, and also when such men are transferred from one organization to another or from one paymaster to another, as well as in the case of the transfer of an entire organization to which such men are attached." (S. A. M. 4063.)

Orders to transfer accounts should be given in writing to the supply officer in memorandum form, either in a book or on sheets printed for that purpose. Such orders should not, however, be transmitted to the Treasury Department, as the commanding officers' signature on transfer pay rolls and single transfer accounts is sufficient authority to cover the transaction. (S. A. M. 347.)

When an enlisted man is transferred from a ship carrying an officer of the Pay Corps, to a vessel or station to which no officer of the Pay Corps is assigned, the man will be furnished his accounts before leaving the ship. Likewise when transferred from a ship not assigned an officer of the Pay Corps the commanding officer will prepare and present the man with his accounts before leaving his ship for presentation to the commanding officer at his next place of duty. (Joint letter Bureau Nav. and S. & A., Aug. 15, 1917.)

**812. Data on transfer accounts.**—(Notation as to checkage pending, see par. 777; Notation as to balance due at date of desertion, see par. 800; Allotment data, see par. 728.) The accounts of enlisted men of the Navy will be transferred at base-pay rates plus permanent additions, not inclusive of the 10 per cent increase, act May 13, 1908.

Transfer accounts shall contain all data necessary to fully establish the rates of pay, certified to be correct by the commanding officer of the vessel where the transfer account originates. (S. A. M. 572.)

Permanent additions to pay by reason of good-conduct medals, certificates of graduation from petty officers' school, or permanent appointments as chief petty officer must be noted, and increases for continuous service or extra pay for reenlistment shall be supported by entry of the date of enlistment and date of discharge of all enlistments affecting the pay. (S. A. M. 572.)

Allotments payable to banks or similar institutions—address of allottee must be stated. (S. A. M. 1941.)

**813. Transfer of patients.**—"When any petty officer or enlisted person is sent from a ship or station to a United States naval hospital at home or abroad  
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for duty or for treatment, his accounts and other papers shall be sent direct to that hospital. The medical officer in command of the hospital shall forward the pay accounts to the supply officer of the nearest receiving or station ship, and such supply officer shall comply with the orders of the medical officer in command of the hospital in such matters pertaining to changes of rating, pay, etc., as is done in similar cases for commanding officers of vessels whose accounts the supply officer has in charge." (N. R. 3582-3.)

"When such transfer is made to a hospital not a naval hospital, his accounts and other papers shall be retained on board, and such transfer shall not be considered as creating a vacancy until the ship to which he has been attached sails from the vicinity of the hospital. When a man is thus left, he shall be furnished with his accounts and a copy of his service record, and the original of his service record shall be sent to the Bureau of Navigation." (N. R. 3582-4.)

**814. Transfer of general court-martial prisoners.**—In transferring general court-martial prisoners to the ships or stations where the term of imprisonment is to be served, supply officers shall close the accounts to include the day before the date the sentence takes effect, making no checkage on account of court-martial, except that checkage of balance due should be made in case of fraudulent enlistment, and checkage of amount due at date of desertion should be made in cases of desertion. A detailed statement, in duplicate, of the man's account for the current quarter must accompany the transfer account. (1 S. A. M. 495; S. A. M. 96.)

For pay purposes a sentence takes effect from and including the date of its approval, unless otherwise specified.

Fraudulent enlistment, see par. 783b.

**815. Transfer upon retirement—Enlisted men.**—"The application of an enlisted man of the Navy for retirement shall be made to the President of the United States, and in computing the thirty years necessary to entitle him to be retired all service in the Army, Navy, and Marine Corps shall be credited, and service in the Navy or in the Army or Marine Corps during the Civil War, from April 15, 1861, to August 20, 1866, and during the Spanish American War, from April 21, 1898, to April 11, 1899, shall be computed as double time." (N. R. 3672-1.)

"After approval of an enlisted man's application for retirement, an order shall be issued from the Bureau of Navigation transferring him to the retired list. Upon receipt of such order by his immediate commanding officer, a final statement shall be prepared, closing accounts of pay and allowances to and including date of retirement. No discharge shall be given, however, and the retired enlisted man shall be regarded as continuing in the service upon the retired list, but his name shall be dropped from the rolls of the vessel on which he was serving when retired, and his service record, descriptive list (in duplicate), with fact of final statement noted thereon, and his post-office address for the next thirty days, shall be immediately forwarded through official channels to the Bureau of Navigation. Such retired enlisted men are additional to the number otherwise provided by law. Upon being retired, they will be ordered to their homes and furnished transportation and subsistence." (N. R. 3672-2.)

**816. Signatures on rolls.**—All persons should be required to sign their pay-roll account before transfer, to obviate the necessity of forwarding pay and clothing receipts with the quarterly returns.

**817. Notation on roll—Overpayments.**—Where a pay-roll account closed by transfer shows a balance overpaid, the name of the supply officer receipting for the transfer shall be noted over the amount. (S. A. M. 495.)

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(Reprint due to change on p. 299.)

## Section 52.—DISCHARGES AND TRAVEL ALLOWANCE.

NOTE.—Repayment of deposits on discharge with interest, see paragraph 750; Stoppage of allotments, see paragraph 729; Checkage of outstanding forfeitures, see paragraph 777; Discharges, marines, see paragraph 861-10; Travel pay on discharge, marines, see paragraph 870.

**821. Discharges—General authority.**—"Enlisted persons in the naval service of the United States are entitled to their discharges only upon the expiration of their terms of enlistment or extended enlistment, except that during the months of June and December in time of peace a discharge may be granted upon application and without cost following completion of one year's service at sea during a first enlistment which occurred between August 29, 1916, and March 3, 1917, inclusive; but any enlisted man may be discharged at any time within three months before the expiration of the term of enlistment or extended enlistment without prejudice to any right, privilege, or benefit that he would have received, except pay and allowances for the unexpired period not served or to which he would thereafter become entitled had he served his full term of enlistment or extended enlistment. An enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct." (N. R. 3601-1.)

"No enlisted person serving in the Navy of the United States shall be discharged therefrom prior to three months before the expiration of his term of enlistment or extended enlistment with the exception indicated in paragraph 1 above, except by special order of the Secretary of the Navy or for one of the following causes: Undesirability, inaptitude, physical or mental disability, unfitness, by sentence of court-martial. In every case the recommendation for such discharge must be made by the immediate commanding officer under whom the man may be serving. Applications for discharges which reach the department in any way except through said commanding officers will be, without exception, disregarded." (N. R. 3601-2.)

"Yeoman and members of the Hospital Corps shall not be discharged until the stores under their charge shall have been examined and satisfactorily accounted for." (N. R. 3605.)

(a) *Discharges in the United States.*—"Any person serving in the Navy may, when within the United States, be discharged for one of the following reasons, but not otherwise, except by authority of the Navy Department (Art. R. 3582-(7)):

"Upon the expiration of his term of service, whether enlisted within or without the United States.

"At any time within three months before the expiration of his term of enlistment or extended enlistment as provided in article R. 3601-(1), when such discharge would not create a vacancy in complement or when the ship is about to sail with the probability of not returning to the United States before the expiration of the enlistment of the man concerned.

"During the months of June or December, in time of peace, a discharge may be granted, upon application and without cost, following completion of one year's service at sea during a first enlistment which occurred between August 29, 1916, and March 3, 1917, inclusive; provided at the time the applicant is not under charges, undergoing punishment, or in debt to the Government.

"By sentence of a general court-martial.

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"By sentence of a summary court-martial, if the man is serving in his first enlistment." (N. R. 3603.)

(b) *Discharges outside the United States.*—"No person, except men in the insular force, shall be discharged outside of the United States except by order of the Navy Department, or in accordance with the sentence of a general court-martial, with the exceptions given in the following paragraphs:" (N. R. 3604-1.)

"Upon the expiration of the term of enlistment or extended enlistment of a man enlisted within the United States, whose retention on board is not essential to the Government interests, he may be discharged upon his own written request, which must state that the applicant waives all claim for transportation at Government expense to the Atlantic and Pacific coasts of the United States and all consular aid. The original request must be signed by the applicant in the presence of a commissioned officer of the Navy, who shall also sign thereon as a witness to the man's signature. A duplicate of such request shall be entered on the service record as soon as granted, and signed and witnessed as provided for the original." (N. R. 3604-2.)

"Men who have enlisted outside the United States, upon the expiration of their terms of enlistment or extended enlistment, or upon the recommendation of a board of survey." (N. R. 3604-3.)

"Men who are convicted by a consular court of a felonious offense (as distinguished from cases of overstaying leave, disorderly conduct, drunkenness, and other comparatively minor offenses in which consular authorities have concurrent jurisdiction) cease from the date of such conviction to be in the naval service of the United States." (N. R. 3604-4.)

"All other written requests of enlisted men regarding discharge while absent from the United States, or from the coasts of the United States where they may have enlisted, in which claims to transportation at Government expense may be waived, must, if granted, be entered on the service record in the same manner." (N. R. 3604-5.)

822. *Discharges—Orders and notations.*—"The order to the supply officer to pay off a person and close his account must be in writing." (N. R. 3616-2.)

"The following entries shall be made on the service record: \* \* \* When men are discharged upon expiration of enlistment, or upon recommendation of a board of medical survey, the place to which travel allowance or transportation and subsistence are furnished shall be noted in places assigned, together with the cost of same." (N. R. 3544-5g.)

823. *Discharges by expiration.*—(Travel allowance, see par. 828.) "The date of expiration of enlistment for persons serving during minority shall be the day next preceding their twenty-first birthday; that for a four years' enlistment, on the day of the month next preceding the fourth anniversary of the date on which enlisted." (N. R. 3602.)

824. *Discharges within six months of enlisting.*—"Any person discharged during the first six months of a first enlistment for any cause other than disability incurred in the line of duty shall have checked against his accounts prior to discharge the cost of such portion of the outfit allowed on first enlistment as he may have drawn." (N. R. 3601-3.)

"That hereafter the Secretary of the Navy may, in his discretion, require the whole or a part of the cost of outfits allowed upon enlistment to be refunded in cases where men are discharged during the first six months of enlistment for any cause other than disability incurred in line of duty." (Act of June 29, 1906, 34 Stat., 556.)

825. *Discharges by purchase (furloughs).*—(Marines, see par. 871.) "Enlisted men of the Navy not undergoing punishment, under charges, or in debt to the Government, may, in the discretion of the Secretary of the Navy when the exigencies of the service permit, be granted furlough without pay for a period covering the unexpired portion of their enlistment by reimbursing the Government for expenses incurred in their behalf, and for which adequate return by service has not been made, as follows:

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(a) "Men serving in first enlistment—

"Apprentice seamen or other enlisted men undergoing a probationary period of training; by reimbursing the Government for the cost of that portion of outfit drawn and for the cost of transportation at the rate of 3 cents per mile from the place of enlistment to the training station.

"Men other than those who enlist as apprentice seamen; during the first six months of enlistment, by reimbursing the Government for the cost of outfit drawn and for the cost of transportation at the rate of 3 cents per mile from the place of enlistment to the place of first duty.

"After the first year of enlistment, by reimbursing the Government for the cost of outfit furnished." (N. R. 3601-4-1.)

(b) "Men serving in second or subsequent enlistments, or extension of enlistment, who received no gratuity or outfit upon reenlistment—

"During the first year of said enlistment, or extension, by reimbursing the Government for the cost of transportation at the rate of 3 cents per mile from place of enlistment to place of first duty thereafter.

"After first year of said enlistment, or extension of enlistment, no cost." (N. R. 3601-4-2.)

(c) "Men serving in second or subsequent enlistments, or under extended enlistment, who received an honorable-discharge gratuity upon reenlistment, or upon extending enlistment—

"During first year of enlistment, or extension of enlistment, by reimbursing the Government for the total amount of the gratuity, and for the cost of transportation from place of enlistment to place of first duty thereafter at the rate of 3 cents per mile.

"During the second year of enlistment, or extension of enlistment, by reimbursing the Government an amount equal to three-fourths of the gratuity.

"During third year of enlistment, or extension of enlistment, by reimbursing the Government an amount equal to one-half of the gratuity.

"During the first nine months of the fourth year of enlistment, or extension of enlistment, by reimbursing the Government an amount equal to one-fourth of the gratuity." (N. R. 3601-4-3.)

The supply officer shall check the purchase price against the man's account. In case this procedure puts the man in debt, the amount of the indebtedness must be paid in before discharge. "All money refunded by minors or others discharged from the service shall be credited to their respective accounts on the pay roll and taken up by the supply officer on his account current under 'General account of advances.'" (N. R. 4377.)

826. *Discharges—Medical survey.*—"Men discharged by medical survey, if residents of the United States or of the insular possessions of the United States, shall at the time of their discharge be furnished transportation to their homes, with subsistence and transfers en route, or cash in lieu thereof." (N. R. 3606-6.)

827. *Discharges—Enlisted men commissioned, etc.*—"The rating of an enlisted man as a mate, or his appointment as a warrant officer, shall not discharge him from his enlistment. (Sec. 1409, R. S.)" (N. R. 3561-1.)

"When enlisted men accept commissions in the Navy their enlistments terminate on the date of taking the oath under such commissions." (N. R. 3561-3.)

828. *Travel allowance.*—Actual transportation and subsistence on discharge are allowed only to men discharged by medical survey. (Comp. Dec. Apr. 15, 1904, as affected by act hereafter quoted.)

"That hereafter enlisted men, discharged on account of expiration of enlistment, shall receive, in lieu of transportation and subsistence, travel allowance of four cents per mile from the place of discharge to the place of enlistment, for travel in the United States." (Act June 29, 1906, 34 Stat., 555.)

An enlisted man (of the Navy or Marine Corps) at the time he is discharged from the service because of the expiration of enlistment is entitled to travel allowance or travel pay as then provided by law, and not such as was provided by law at the time of his enlistment. (Comp. Dec. July 24, 1916.)

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Travel allowance shall be credited on the pay roll, supported by a written order from the commanding officer, which order should state the date of enlistment and discharge, place where enlisted, and place where discharged.

"The distances \* \* \* shall be computed by the official table of distances in use at the time of the man's discharge." (N. R. 3606-4.)

"The place to which travel allowance is furnished and the amount shall be entered under the appropriate heading on the man's discharge and on his service record." (N. R. 3606-5.)

Travel between a point in Alaska and a point in the United States is regarded as "travel in the United States." (Comp. Dec. Oct. 11, 1915.)

An enlisted man discharged by medical survey in the Philippine Islands upon his own request and who waives transportation to the United States is not entitled to travel allowance at the rate of 4 cents per mile from Seattle, Wash., to Chicago, Ill., nor is he entitled to be furnished transportation from the Philippine Islands to his home in the United States or to be paid in cash the cost of such transportation. (Comp. Dec. Jan. 13, 1913.)

A man deserts, is apprehended after the expiration of his enlistment, subsequently is given an ordinary discharge, is entitled to actual transportation and subsistence from place of discharge to place of enlistment. (Comp. Dec. Feb. 12, 1915.)

An enlisted man of the Navy discharged on account of expiration of enlistment who does not actually perform travel from the place of his discharge to the place of his enlistment is, notwithstanding, entitled to travel allowance. (Comp. Dec. July 26, 1906.)

Commutation for travel to place of enlistment on discharge does not come within the operation of section 1766, Revised Statutes (see par. 663), and should therefore be paid without regard to the man's indebtedness to the United States. (Comp. Dec. Mar. 12, 1902.)

(a) *Enlisted and discharged within the United States.*—"Men enlisted within the continental limits of the United States and discharged by reason of expiration of enlistment or extended enlistment within three months before the expiration thereof \* \* \* at a place therein not the place of their enlistment shall be furnished at the time of discharge, in lieu of transportation and subsistence, travel allowance of four cents per mile from the place of discharge to the place of enlistment." (N. R. 3606-1.) Travel allowance upon extension of enlistment and upon discharge therefrom, see also (e) below.

(b) *Enlisted outside and discharged within the United States.*—"Men enlisted outside the continental limits of the United States and discharged within said limits, by reason of expiration, or within three months before the expiration, of enlistment or extended enlistment, shall be furnished at the time of discharge, in lieu of transportation and subsistence, travel allowance of four cents per mile from the place of discharge to the port in the United States nearest the place of discharge from which a regular line of steamships carrying passengers departs for the place of enlistment or for the port nearest thereto." (N. R. 3606-2.) Travel allowance upon discharge from extension of enlistment, see also (e) below.

(c) *Enlisted within and discharged outside the United States.*—"Men enlisted within the continental limits of the United States and discharged outside said limits by reason of expiration, or within three months before the expiration, of enlistment or extended enlistment, shall be furnished at the time of such discharge travel allowance at the rate of four cents per mile to the place of enlistment from the port in the United States nearest the place of enlistment at which arrives a regular line of steamships carrying passengers from the place of discharge or from the port nearest thereto." (N. R. 3606-3.) Travel allowance upon discharge from extension of enlistment, see also (e) below.

(d) *Enlisted outside and discharged outside United States.*—"Where both the enlistment and discharge are outside the United States, the discharged man

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is entitled to travel pay at the rate of four cents per mile for all travel required in the United States, over the shortest usually traveled route from the place of discharge to the place of enlistment; therefore a man enlisted in Shanghai, China, and discharged in Guantanamo, Cuba, is entitled to travel allowance of four cents per mile from New Orleans, La., to San Francisco, Cal." (Comp. Dec. June 7, 1907.) See (e) below.

(e) *Upon discharge from extension of enlistment.*—A man who extends his four-year term of enlistment is not entitled to travel allowance until the expiration of his extension. Then he is entitled to travel allowance of four cents a mile for travel in the United States from place of discharge to place where he enlisted for the four-year term. (Comp. Dec. Mar. 28, 1914; May 16, 1914.)

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## Section 53.—OFFICERS' PAY ACCOUNTS.

NOTE.—See also preceding sections where applicable.

### 841. Pay and rations—Commissioned officers:

1. *Pay.*—"All commissioned officers of the active list of the Navy shall receive the same pay and allowances according to rank and length of service, and the annual pay of each grade shall be as follows:

Admiral (in command of fleet) <sup>1</sup> -----	\$10,000
Vice admiral (second in command of fleet) <sup>1</sup> -----	9,000
Rear admiral, first 9-----	8,000
Rear admiral, second 9 (or commodore)-----	6,000
Captain-----	4,000
Commander-----	3,500
Lieutenant commander-----	3,000
Lieutenant-----	2,400
Lieutenant (junior grade)-----	2,000
Ensign-----	1,700

"(Act May 13, 1908.)" (N. R. 4406-1.)

Chief of Naval Operations, while serving as such, shall "receive the pay of \$10,000 per annum and no allowances." (Act Aug. 29, 1916.)

For old Navy rates of pay see sec. 1556, R. S.

(a) *Aids.*—"Aids to rear admirals embraced in the nine lower numbers of that grade shall each receive one hundred and fifty dollars additional per annum, and aids to all other rear admirals two hundred dollars additional per annum each. (Act May 13, 1908.)" (N. R. 4406-9.)

Fleet engineers are not entitled to the extra compensation allowed aids to rear admirals by the act of May 13, 1908, when their duties are not other than those prescribed by the Navy Regulations for fleet engineers. (Comp. Dec. July 31, 1908.) "The duties of a fleet engineer, as defined by the naval instructions \* \* \* are not in themselves duties of a character for the performance of which the statute confers additional pay as aid." (Comp. Dec. June 10, 1914.) For the same reasons fleet or gunnery officers are not entitled to the additional pay allowed for duty as aid. (Comp. Dec. Nov. 11, 1914; May 10, 1915.) But where an officer is ordered to report to a rear admiral of the upper nine (and who is in command of a fleet) for duty as fleet engineer and aid on his personal staff, such officer is entitled to the additional pay as aid (Comp. Dec. Oct. 13, 1915); but only as long as he performs the duty of an aid. (Comp. Dec. Aug. 6, 1914.)

"A rear admiral of the upper nine \* \* \* designated by the President as commander in chief \* \* \* with the rank of admiral under the act of March 3, 1915 [which act established the grades and fixed the pay of admiral and vice admiral], \* \* \* did not \* \* \* by \* \* \* the said legislation and the action of the President thereunder become invested with the office of admiral, but only with its rank and pay \* \* \*. It follows, therefore, that he retains the office of rear admiral of the upper nine and his aids duly authorized and appointed are entitled to additional pay as aids to such rear

admiral. The law does not prescribe the number and rank of aids to rear admirals. These matters are therefore proper subjects for regulation.

\* \* \* \* \*

"The said regulations, however, do not purport to limit the authority of the Secretary of the Navy in the designation of aids to rear admirals, and as there is no limitation by law as to the rank of officers who may be so designated, I am of opinion that \* \* \* is entitled, under such designation by the Secretary of the Navy, to additional pay as aid to a rear admiral of the upper nine." (Comp. Dec. Oct. 13, 1915.)

Aids are not entitled to additional pay as such while serving on the staff of a division commander not a rear admiral on the Navy list but holding the title of "flag officer" under authority of section 1434 of the Revised Statutes. (Comp. Dec. July 26, 1910.)

(b) *Chaplains*.—"Hereafter all commissioned officers of the active list of the Navy shall receive the same pay and allowances according to rank and length of service." (Act Aug. 29, 1916.) "Rank and length of service of all chaplains of the Navy may readily be ascertained by inspection of the official Navy Register." (G. O. No. 246.)

An acting chaplain, appointed under act June 30, 1914, is entitled to pay and allowances prescribed therein from the date of his acceptance and oath (with 10 per cent additional for sea duty provided by act May 13, 1908), and such pay and allowances are not limited to periods of active duty only. (Comp. Dec. May 29, 1916.)

(c) *Dental surgeons*.—Authorized by acts: Aug. 22, 1912; Mar. 4, 1913; Aug. 29, 1916. For full text of act of Aug. 29, 1916, see G. O. 231, dated Aug. 31, 1916.)

"Dental surgeons shall have the rank, pay, and allowances of lieutenants (junior grade) until they shall have completed five years' service." (Act Aug. 29, 1916.)

"Dental surgeons of more than five but less than twenty years' service shall \* \* \* have the rank, pay, and allowances of lieutenant." (Act Aug. 29, 1916.)

"Dental surgeons of more than twenty years' service shall \* \* \* have the rank, pay, and allowances of lieutenant commander," but this number shall not exceed ten. (Act Aug. 29, 1916.)

"\* \* \* And the time served by dental surgeons as acting or acting assistant dental surgeons shall be reckoned in computing the increased service pay and service for promotion of such as are commissioned under said act." (Act Mar. 4, 1917.)

An acting assistant dental surgeon appointed from civil life prior to March 4, 1913, for temporary service who is entitled to additional pay for constructive service and who serves continuously until appointed an acting assistant dental surgeon for probationary service continues to be entitled to constructive service after the latter appointment. (Comp. Dec. Feb. 29, 1916.)

An acting assistant dental surgeon is not entitled to commutation of rations. (Comp. Dec. Oct. 7, 1915.)

(d) *Midshipmen*.—"The pay of midshipmen shall hereafter be six hundred dollars per annum while at the Naval Academy and one thousand four hundred dollars per annum after graduation from the Naval Academy." (Act May 13, 1908.)

Midshipmen on sea duty or shore duty beyond the continental limits of the United States are not entitled to the 10 per cent additional pay allowed by act of May 13, 1908, to commissioned officers of the Navy for such duty. (Comp. Dec., June 13, 1908, and Oct. 14, 1910.)

Midshipmen are entitled to one ration or to commutation therefor at all times (N. R. 4517-1); except that a midshipman suspended from the Naval Academy is not entitled to commutation of rations. (Comp. Dec., Nov. 13, 1915.)

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(e) *Acting assistant surgeons*.—An acting assistant surgeon appointed by authority of the act of May 4, 1898 (30 Stat., 380), is entitled to the same pay and allowances as an assistant surgeon of like length of service. (Reversing all comptrollers' decisions and decision of the Court of Claims, Jan. 29, 1906, relative to compensation of acting assistant surgeons.) (Dec. of Supreme Court, Apr. 1, 1912.)

(1) *Rations*.—Acting assistant surgeons when attached to and doing duty aboard a seagoing vessel are entitled to rations or commutation therefor. (Comp. Dec., June 8, 1909.) (See Comp. Dec., June 10, 1912.)

(2) An acting assistant surgeon discharged from the service and ordered to his home is entitled to mileage at the rate of 4 cents per mile for the travel so performed. (Navy personnel act Mar. 3, 1899 (30 Stat., 1004); Army appropriation act, Mar. 2, 1901 (31 Stat., 895, 902) and decision of the Supreme Court, No. 177, *Plummer v. United States*.) (Comp. Dec., Apr. 29, 1912.)

An acting assistant surgeon in the Navy entitled to constructive service was appointed to the Medical Reserve Corps; subsequently he was appointed an assistant surgeon in the Navy; is entitled to constructive service. (Comp. Dec., May 20, 1915.)

(f) *Chief warrant officers*.—In connection with the provision contained in the act authorizing increased pay and allowances by reason of length of service for chief warrant officers on the active list with creditable records, the length of service from date of commission can be determined from the official Navy Register. The question of "creditability of record" must be passed upon by the Secretary of the Navy. The following procedure will be followed in all cases:

All matters on file in the Navy Department relating to the mental, moral, or professional fitness of chief warrant officers who have completed 6 or 12 years' service, as the case may be, in their commissioned-warrant status, will be submitted to a naval examining board in the same manner as prescribed in article 334 (2), Navy Regulations, 1913; the said board shall, after careful scrutiny of the papers in each case, state whether or not it deems that the record of the officer concerned is creditable within the meaning of the law in question so far as the papers submitted disclose; will then forward the papers direct to the Navy Department, with the written expression of opinion of the board set forth thereon; and upon their receipt an official written certification as to "creditability of record" will be addressed to each officer concerned. (S. A. M. 4084.)

2. *Increases for longevity*.—"There shall be allowed and paid to each commissioned officer below the rank of rear admiral ten per centum of his current yearly pay for each term of five years' service in the Army, Navy, and Marine Corps. The total amount of such increase for length of service shall in no case exceed forty per centum on the yearly pay of the grade as provided by law, and the pay of captain shall not exceed five thousand dollars per annum; of commander, four thousand five hundred dollars per annum; and of lieutenant commander, four thousand dollars per annum. (Act May 13, 1908.)" (N. R. 4406-2.)

In computing longevity pay an officer's service in the Navy shall be considered as having begun on the date of his acceptance of his appointment. (Comp. Dec. Dec. 21, 1907.)

Service computed for pay purposes includes United States Naval Academy or United States Military Academy service for all officers appointed thereto prior to March 4, 1913, and includes five years' constructive service for all officers appointed from civil life prior to March 4, 1913, including chaplains, warrant officers, and pay clerks.

"Hereafter the service of a midshipman at the United States Naval Academy, or that of a cadet at the United States Military Academy, who may hereafter be appointed to the United States Naval Academy, or to the United States 5/24/17.

Military Academy, shall not be counted in computing for any purpose the length of service of any officer in the Navy or in the Marine Corps.

"That so much of an act entitled 'An act to reorganize and increase the efficiency of the personnel of the Navy and Marine Corps,' approved March third, eighteen hundred and ninety-nine, which reads as follows: 'and that all officers, including warrant officers, who have been or may be appointed to the Navy from civil life shall, on the date of appointment, be credited for computing their pay, with five years' service,' shall not apply to any person entering the Navy from and after the passage of this act." (Act Mar. 4, 1913.)

3. *Increase for sea duty.*—"All officers on sea duty and all officers on shore duty beyond the continental limits of the United States, except as noted in the following paragraph, shall while so serving receive ten per centum additional of their salaries and increase as above provided, and such increase shall commence from the date of reporting for duty on board ship or the date of sailing from the United States for shore duty beyond the seas or to join a ship in foreign waters. (Act May 13, 1908.)" (N. R. 4406-3.)

"The provision of law set forth in paragraph 3, preceding, applies only to commissioned officers receiving pay at the rates contained in paragraph 1; the sea pay of all other officers beginning from the date of reporting on board the ship named in their orders, provided such ship be actually in commission." (N. R. 4406-4.)

"Officers are entitled to sea pay while attached to and serving on board any ship in commission under the control of the Navy Department, the Coast Survey, or the Bureau of Fisheries." (N. R. 4405-1.)

"No service shall be regarded as sea service except such as shall be performed at sea under the orders of a department and in vessels employed by authority of law." (Sec. 1571, R. S.)

An officer performing duty on board a naval vessel loaned to the Naval Reserves of a State is entitled to sea pay, as such service under orders from the department falls within the provisions of section 1571, Revised Statutes.

The provisions quoted in N. R. 4406-3 (supra) applies to commissioned officers only receiving pay at rates provided by act May 13, 1908 (Comp. Dec. June 13, 1908); rear admirals, while serving in command (or second in command) of a fleet, do not receive ten per cent additional pay. (Comp. Dec. Apr. 13, 1916.)

Commissioned officers attached to and doing duty aboard receiving ships are entitled to the additional ten per cent for sea service. (Comp. Dec. July 13, 1908.)

An officer attached to a receiving ship and occupying Government quarters on shore is not entitled to the ten per cent additional pay provided for sea service. (Comp. Dec. Apr. 30, 1910.)

But an officer attached to a receiving ship with additional duty in the yard who lives and messes on board ship is entitled to sea pay if his yard duties are not paramount. (Comp. Dec. Aug. 19, 1914.)

The law makes no provision for ten per cent increase in naval officers' pay while traveling from shore duty beyond seas to join a vessel in foreign waters or vice versa. (Comp. Dec. June 24, 1913.)

Commissioned officers on duty at the Naval Academy ordered to "special temporary duty" on a vessel for practice cruise with midshipmen are entitled to the ten per cent additional for sea duty while so serving. (Comp. Dec. Oct. 22, 1909.)

An officer quartered and performing paramount duty on a receiving ship is entitled to ten per cent additional. (Comp. Dec. Nov. 22, 1911.)

An officer detached from shore duty and ordered to take passage on a specified date for duty beyond seas is, during the interim, entitled to shore duty pay. (Comp. Dec. Feb. 14, 1912.)

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An officer attached to and doing duty on board a submarine, although living ashore, is entitled to ten per cent additional for sea duty. (Comp. Dec. Jan. 12, 1916.)

An officer detached from shore duty beyond seas and ordered home continues to be entitled to the additional ten per cent of his pay until his arrival in the United States. (Dec. Ct. Claims Feb. 13, 1911.) (Comp. Dec. Jan. 24, 1914.)

Officers of the Navy while serving on shore duty beyond seas are entitled while on leave taken abroad to ten per cent additional pay provided for such duty. (Comp. Dec. Mar. 29, 1913.)

An officer detached from shore duty beyond seas and ordered to his home, with permission to delay en route, is entitled to the ten per cent increase authorized by the act of May 13, 1908, until his return to the United States. (Dec. Ct. Claims, 31159, Apr. 14, 1913.)

Naval officers are entitled to the ten per cent additional for shore duty beyond seas while on duty in the Canal Zone, Panama, Hawaii, and Porto Rico. (Comp. Dec. July 23, 1915.)

A commissioned officer who reports for shore duty abroad but is not immediately assigned to duty is, during the interval of awaiting assignment, entitled to 10 per cent for shore duty abroad, commutation of quarters, and authorized heat and light allowance. (Comp. Dec. Mar. 17, 1917.)

An officer ordered from shore duty beyond seas to temporary duty in the United States is not entitled to the ten per cent additional during the period of temporary duty. (Comp. Dec. Jan. 17, 1916.)

An officer ordered from foreign shore duty to duty on board a vessel in a United States port is entitled to ten per cent additional to date of return to the United States. (Comp. Dec. Nov. 20, 1916.)

An officer detached from one sea duty and under orders to proceed and proceeding to another sea duty is not entitled to the ten per cent additional pay provided for sea service. (Comp. Dec. Jan. 10, 1914.)

An officer of the Navy is not entitled to ten per cent increase of pay while returning from sea duty in foreign waters to the United States, either to shore duty therein or under orders to join another ship in home waters. (Comp. Dec. July 22, 1913.)

Commissioned officers on sea duty ordered to hospital for treatment without orders granting sick leave or detaching them from duty are entitled to a continuance of ten per cent additional pay received for sea duty. (Dec. Comp. May 15, 1909.) (See Pay—Sick, par. 841-6.)

An officer attached to a seagoing vessel while on special temporary duty away from his ship under orders expressly imposing upon him the continued discharge of his sea duties, is entitled to the ten per cent additional pay received for sea duty. (Comp. Dec. Jan. 20, 1910.)

An officer attached to a seagoing vessel while on special temporary duty away from his ship under orders which do not have the effect of detaching him from his sea duties, is entitled to the ten per cent additional pay received for sea duty. (Comp. Dec. Feb. 23, 1910.)

An officer on sea duty detached from his ship and transferred, under arrest, to another vessel for trial by general court-martial, is not entitled to ten per cent for sea duty while in arrest; neither is he entitled to subsistence at Government expense. (Comp. Dec. Nov. 16, 1914.)

An officer detached from sea duty beyond seas and directed to proceed to his home is not entitled to the ten per cent increase in pay while so en route. The right to the ten per cent additional pay for sea service ceases on the date of the officers' detachment. (Comp. Dec. June 30, 1911.)

An officer temporarily absent from sea duty and performing duty ashore under orders practically relieving him from all duty aboard his ship is not 9/13/17.



entitled to the additional ten per cent while performing such shore duty. (Comp. Dec. June 30, 1909; see also Comp. Dec. Nov. 26, 1909.)

An officer who reports for duty on board a vessel of the Navy the second day following his detachment from another vessel is not entitled to the ten per cent additional pay for sea duty for the one day when he was neither in the status of an officer on sea duty nor of an officer detailed for shore duty beyond seas. (Comp. Dec. Apr. 23, 1910.)

An officer of the Navy ordered to embark on board a naval vessel for duty with a marine expedition and who is not regularly attached to said vessel is not entitled to the ten per cent additional for sea duty while taking passage thereon. (Comp. Dec. Apr. 9, 1915.)

An officer ordered to temporary duty on board a vessel to witness torpedo practice—which was in addition to regular duties on shore—is not entitled to ten per cent additional. (Comp. Dec. May 20, 1914.)

An officer detached from a ship in foreign waters and ordered to duty at a foreign station is not entitled to ten per cent additional for sea duty while en route to his new duty on board a Government vessel. (Comp. Dec. June 30, 1916.)

An officer ordered to settle his accounts on board the vessel from which he was detached is not entitled to sea pay for period of such settlement. (Comp. Dec., July 27, 1916.)

4. *Pay—aviation duty.*—“Hereafter officers of the Navy and Marine Corps appointed student naval aviators, while lawfully detailed for duty involving actual flying in aircraft, including balloons, dirigibles, and aeroplanes, shall receive the pay and allowances of their rank and service plus thirty-five per centum increase thereof; and those officers who have heretofore qualified or may hereafter qualify as naval aviators under such rules and regulations as have been or may be prescribed by the Secretary of the Navy shall, while lawfully detailed for duty involving actual flying in aircraft, receive the pay and allowances of their rank and service plus fifty per centum increase thereof. Hereafter enlisted men of the Navy or Marine Corps, while detailed for duty involving actual flying in aircraft, shall receive the pay and the permanent additions thereto, including allowances, of their rating and service or rank and service, as the case may be, plus fifty per centum increase thereof: *Provided*, \* \* \* nor shall any officer in the Navy senior in rank to commander nor any officer in the Marine Corps senior in rank to major receive any increase in pay or allowances by reason of such detail or duty.” (Act Mar. 3, 1915.)

“The Naval Flying Corps shall be composed of one hundred and fifty officers and three hundred and fifty enlisted men, \* \* \*. And *provided further*, That the student flyers hereinafter provided for shall be in addition to the officers and enlisted men comprising the Naval Flying Corps.

“The officers detailed and the enlisted men of the Naval Flying Corps shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in the Navy and Marine Corps detailed to duty with aircraft involving actual flying.

“Nothing in this act shall be so construed as to prevent the detail of officers and enlisted men of other branches of the Navy as student aviators or student airmen in such numbers as the needs of the service may require.

“Such officers and enlisted men, while detailed as student aviators and student airmen involving actual flying in aircraft, shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in the Navy detailed for duty with aircraft.

“The Secretary of the Navy is hereby authorized to appoint annually for a period of four years \* \* \* not to exceed thirty student flyers for instruction and training in aeronautics, who shall receive the same pay and allowances as midshipmen at the United States Naval Academy.

tion and training in aeronautics, who shall receive the same pay and allowances as midshipmen at the United States Naval Academy.

“Student flyers shall, after receiving a certificate of qualification as an aviator for actual flying in aircraft, rank with midshipmen and shall receive the same pay and allowances as midshipmen plus fifty per centum thereof.” (Act Aug. 29, 1916.)

“In the event of the death of an officer or enlisted man of the Navy or Marine Corps from wounds or disease the result of an aviation accident, not the result of his own misconduct, received while engaged in actual flying in or in handling aircraft, the gratuity to be paid \* \* \* shall be an amount equal to one year's pay at the rate received by such officer or enlisted man at the time of the accident resulting in his death.” (Act Mar. 3, 1915.) The act of August 29, 1916, extended the provisions of the act of March 3, 1915, relating to death gratuities to be paid in case of aviation accidents so as to include the officers, enlisted men, and student flyers of the Naval Flying Corps.

The term “pay and allowances” as used in the act of March 4, 1913 [superseceded by the act of Mar. 3, 1915], providing an increase of 35 per cent to officers of the Navy detailed for aviation duty includes mileage. (Comp. Dec. May 9, 1913.)

An officer detailed for aviation duty is entitled to the increased pay authorized by the act of March 4, 1913, from the date of the issuance to him of orders for such duty if he was engaged in actual flying when the orders were issued. (Comp. Dec. Apr. 14, 1913.)

Officers and enlisted men who are lawfully detailed as required by the act of March 3, 1915, are entitled to the additional pay while on authorized leave during the continuance of the detail. (Comp. Dec. Jan. 4, 1916.)

Increased allowances and pay for naval aviators begins from the date lawfully detailed for actual flying in aircraft. (Comp. Dec. Jan. 30, 1917.)

Officers and enlisted men of aeronautic sections of Naval Militia are entitled to increased pay while engaged in actual service or instruction with aircraft involving actual flying. (Comp. Dec. Nov. 7, 1916.) (See par. 893-4.)

“The statute [act Mar. 3, 1915] does \* \* \* make mandatory actual flying in aircraft by a detailed officer or man as a requisite for the aviation pay it provides for. It does not, however, fix the number, \* \* \* frequency, \* \* \* or duration of the flights that the actual flying involved shall include.” In order to receive increased pay provided for duty involving actual flying in aircraft it is necessary that officers and men furnish the officer carrying their accounts with a certificate showing the “capacity in which the officer or man is detailed; the duty to which detailed; the station where he is in the performance of the duty for which detailed; the days, if any, in the period for which the pay is claimed during which absent from duty (in the case of details of Naval Militia officers or men to service schools); that said duty had during the period of current detail included actual flight by him in aircraft; and the date of the last flight made.

“The certificate should be made by the officer or man claiming the increase of pay, and should, in the case of either, bear the approval of the commandant. In the case of an enlisted man the approval of his certificate by the officer immediately in charge of him should precede that of the commandant.

“The order designating an officer as a student naval aviator \* \* \* and in addition a copy of the appointment of the officer as student naval aviator should accompany the certificate, as above, and, in the case of an officer detailed as a naval aviator, evidence of his qualification as a naval aviator in addition to his order of detail, should accompany his certificate.” (Comp. Dec. Apr. 21, 1917.)

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5. *Leave pay.*—All commissioned officers receive while on leave the full pay of their grade as established by the act of May 13, 1908, for leave authorized by statute, and for leave in excess of "statutory leave" one-half such full pay, or in the case of officers commissioned prior to May 13, 1908, to the rate of leave pay in effect prior to that date if greater. (Op. Atty. Gen., Apr. 5, 1909; Comp. Dec., Apr. 16, 1909, May 26, 1909; act of May 13, 1908.)

Officers on leave of absence from sea duty are not while on such leave entitled to the 10 per centum additional pay (Comp. Dec., Apr. 24, 1909), even though the leave be of but one day's duration (Comp. Dec., June 8, 1915).

In computing the leave allowance for graduates of the Naval Academy, credit should not be given for service prior to the date of commission. (Comp. Dec., June 25, 1913.)

"The leave year is reckoned from July 1 to the following June 30, both inclusive." (Army Regulations 1913, par. 1276.)

Rules of auditor governing checkages on account of absence with or without leave see paragraph 771.

"In computing leave credits a pro rata credit for time served in the year in which an officer enters the service, and full credit for the succeeding years, including the year of leaving the service, is allowable. (2d Comp. Dec. 12, 1892; P. M. G. O. 1794.)" (Manual for the Quartermaster Corps, U. S. Army, 1916, par. 1590.)

"All commissioned officers of the Navy other than those whose pay is fixed by section 1556, Revised Statutes, when on duty or waiting orders shall be allowed, at the discretion of the Secretary of the Navy, 30 days' leave of absence without change of pay or allowances in any 1 year, or 60 days, provided that the same be taken once in 2 years or 3 months if taken once only in 3 years, or 4 months if taken once only in 4 years. If the absence does not cover the entire period allowed, the balance thereof shall be placed to the officer's credit as belonging to the last year or years of the four considered, and may be made available for future leave. For all absence in excess of that provided for above leave pay shall be allowed. (Act of July 29, 1876.)" (N. R. 4410-1.)

"When an officer is granted a leave of absence it shall be charged to the year or years in which it first accrued in order of priority of date, and any balance of accrued leave remaining shall stand to his credit for future leaves, provided no credit shall stand longer than four years from date of accruing. (G. O. 77, 1886.)" (Manual for the Quartermaster Corps, U. S. Army, 1916, par. 1591.)

"The actual number of days of leave of absence taken by every officer \* \* \* shall be immediately reported to the Navy Department (Bureau of Navigation) by the commanding officer of the ship \* \* \* to which such officer is attached, and a signed copy of this report shall be furnished to the officer carrying the pay accounts of such officer. \* \* \* The report shall not be forwarded until after the leave has expired and the officer has returned to his station and duty. It shall show the date the leave began and the exact number of days absent. No report shall be made for a fraction of a day. The time required for an officer to travel to and from the place where his leave is spent shall be considered as leave and shall be included in the report of days absent." (N. R. 3706-1.)

"If an officer be on duty abroad, or on a foreign station, and be granted leave for the purpose of visiting the United States, his leave begins from the date of his arrival therein and expires on the date of his departure therefrom, and the dates of such arrival and departure must be reported to the department." (N. R. 3706-2.)

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"Leave of absence shall be granted in terms of months and days, as 'one month'; 'one month and ten days.' A leave of absence begins on the day following that on which an officer departs from his station or duty. The day of departure, whatever the hour, is counted as a day of duty; the day of return as a day of absence, except when such return is made before the regular hour for forenoon quarters on board ship or for beginning work at a shore station, in which case it shall not be counted as a day of absence. Leave for one month beginning on the first day of a calendar month shall expire on the last day of the month, whatever its number of days. Beginning on an intermediate day, the leave will expire on the day preceding the same day of the next month." (N. R. 3706-3.)

6. *Pay—sick.*—"All commissioned officers of the Navy other than those whose pay is fixed by section 1556, R. S., suffer no change in pay on account of absence due to sickness or wounds, or when lawfully absent from duty, with the exception of the ten per cent increase of pay for sea duty, or shore duty beyond the seas, which can not be credited unless the officer concerned is actually performing such duty." (N. R. 4411.)

Commissioned officers on sea duty ordered to a hospital for treatment without orders granting sick leave or detaching them from duty are entitled to a continuance of ten per cent additional pay received for sea duty. (Comp. Dec. May 15, 1909.)

"Hereafter no officer or enlisted man in the Navy or Marine Corps in active service who shall be absent from duty on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of the Navy: *Provided*, That an enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct." (Act Aug. 29, 1916.)

Where an officer or soldier contracted a disease prior to act of August 24, 1912, he is entitled to pay thereafter on account of absence from duty due to such cause. (20 Comp. 348.)

The act of August 29, 1916, does not prohibit the receipt of pay by officers and enlisted men of the Navy and Marine Corps, on the sick list or otherwise, for time absent from duty on account of injury resulting from their own intemperate use of drugs or alcoholic liquors, or other misconduct. (Comp. Dec. Nov. 22, 1916.)

7. *Pay on furlough.*—"Officers on furlough shall receive only one-half of the pay to which they would have been entitled if on leave of absence. (Sec. 1557, R. S.)" (N. R. 4413.)

8. *Pay—absent without leave.*—"When absent without leave, all officers forfeit pay and allowances during such absence, unless the absence is excused as unavoidable." (N. R. 4411.)

9. *Pay—traveling.*—"Officers proceeding to and from their stations under orders are entitled to pay as on duty, provided there is no unnecessary delay on their part." (N. R. 4407-2.)

10. *Pay—suspended from duty.*—"An officer suspended from duty by sentence of court-martial shall receive the pay to which he would be entitled if waiting orders, unless otherwise provided in the sentence." (N. R. 4410-3.)

11. *Retired officers—active duty.*—On application the Bureau of Navigation will furnish certificate showing grade such officer would have attained in due course of promotion, from which statement the pay to which such officer was entitled could be determined. (G. O. 248, Nov. 4, 1916.)

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"Retired officers of the Navy above the rank of lieutenant commander while employed on active duty in time of war are entitled to the full pay and allowances of their grade." (Comp. Dec. Apr. 30, 1917.)

Retired officers of the Navy on duty in connection with naval activities prior to and who were continued on active duty after the declaration of war are entitled to the full pay and allowances of their grade from the date of such declaration of war. (Comp. Dec. May 25, 1917.)

A captain in the Navy who is retired with the rank and pay of commodore is, upon assignment to active duty in time of war, entitled to the pay and allowances of a rear admiral of the second nine. (Comp. Dec. July 5, 1917.)

12. *Allowance for rations.*—"With the exception of commissioned officers of the line, Medical Corps, and Pay Corps, and of chaplains and commissioned warrant officers, all officers of the Navy are entitled to one ration, or to commutation therefor at the rate of 30 cents a day while doing duty on board a seagoing vessel of the Navy. Midshipmen are entitled to one ration, or to commutation therefor, at all times" (N. R. 4517-1.) Commuted rations will be credited on the roll.

"Officers of the Navy on sea service with the exceptions mentioned [above] are entitled to their rations while temporarily doing the duty of the ship on shore." (N. R. 4522.)

"The ration is not pay and shall not be commuted in advance, nor shall commuted rations go to liquidate indebtedness to the Government, except when desired by the individuals for whom commuted." (N. R. 4460.)

842. *Pay and rations—Warrant officers.*—(Pay on furlough, absent without leave, traveling, and suspended from duty, see par. 841-8 et seq. Ration allowance, see par. 841-12.) "The pay of all warrant officers and mates shall be 25 per cent greater than the rates effective at the time of the passage of the act of May 13, 1908." (N. R. 4406-12.)

Including the increase of 25 per cent above referred to, the annual pay of boatswains, gunners, carpenters, sailmakers, pharmacists, machinists, and pay clerks is as follows:

	At sea.	On shore or other duty.	On leave or waiting orders.
<b>WARRANT OFFICERS.</b>			
First 3 years' service.....	\$1,500	\$1,125	\$875
Second 3 years' service.....	1,625	1,250	1,000
Third 3 years' service.....	1,750	1,375	1,125
Fourth 3 years' service.....	2,000	1,750	1,250
After 12 years' service.....	2,250	2,000	1,500

Constructive service of five years is credited to officers appointed from civil life prior to March 4, 1913. (See par. 841-2.) Pay clerks who were entitled to this credit prior to March 4, 1913, continue to be entitled to it. (Comp. Dec. May 22, 1913.)

A pay clerk who acquired credit for constructive service under act of March 3, 1899, continues to be entitled to that credit upon reentrance to the service, even though he was not in the service at passage of act of March 4, 1913. (Comp. Dec. Apr. 21, 1916.)

A pay clerk who, without having received specific orders to do so, assists the officer of the Pay Corps with whom he has been serving in the settlement of his final accounts upon that officer's detachment is entitled to pay and commutation of quarters while assisting in the settlement of accounts. (Comp. Dec. Apr. 27, 1916.)

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1. *Leave.*—A warrant officer ordered home and granted leave is not entitled to duty pay while traveling to his home. (Comp. Dec. Apr. 13, 1910.)

"Warrant officers shall be allowed such leave of absence, with full pay, as is now or may hereafter be allowed other officers of the United States Navy." (Act Aug. 29, 1916.)

A warrant officer on leave not in excess of accumulated leave due him is entitled to pay at rate he is receiving when said leave is granted. (Comp. Dec. Sept. 23, 1916.)

A warrant officer granted sick leave is, during such authorized leave, entitled to shore duty pay. (Comp. Dec. Mar. 19, 1917.)

2. *Sea duty.*—Warrant officers on sea duty or shore duty beyond the continental limits of the United States are not entitled to the 10 per cent additional pay allowed by act of May 13, 1908, to commissioned officers of the Navy for such duty. (Comp. Dec. June 13, 1908, and Oct. 14, 1910.)

A warrant officer assigned to and doing paramount duty on a receiving ship with additional duty ashore is entitled to sea pay. (Comp. Dec. Apr. 19, 1916.)

3. *Travel pay.*—A warrant officer while traveling under orders during interval between detachment from one duty and reporting for another is entitled to shore-duty pay for the number of days necessary to perform the required travel, and then to waiting-orders pay until reporting for the other duty named in his orders. (Comp. Dec. Sept. 18, 1915.) (See par. 679 for payment of mileage.)

4. *Promotion.*—" \* \* \* and no warrant officer heretofore or hereafter promoted six years from date of warrant shall suffer a reduction in pay which, but for such promotion, would have been received by him." (Act Mar. 3, 1909.) (For Dec. of Comp. with reference to this act, see Aug. 28, 1914.)

843. *Pay and allowances—Mates.*—Including the increase of 25 per cent allowed by the act of May 13, 1908 (par 842), the pay of mates is as follows:

	At sea.	On shore or other duty.	On leave or waiting orders.
<b>MATES</b>			
In service Aug. 1, 1894.....	\$1,500	\$1,125	\$875
Appointed since Aug. 1, 1894.....	1,125	875	625

Mates occupy the status of both "officers of the Navy and enlisted men." (Op. Atty. Gen. Oct. 15, 1907.)

Mates are entitled to the honorable discharge gratuity, the travel allowance of 4 cents per mile allowed enlisted men upon discharge, and additional pay when designated as Navy mail clerks, under the same conditions as enlisted men; but they are not entitled to continuous-service pay, additional pay for good-conduct medals, or other compensation heretofore fixed by the President. (Comp. Dec. Jan. 28, 1908; Oct. 21, 1908.) They are entitled to commutation of quarters under the same conditions as warrant officers, but are not entitled to heat and light allowance. They are entitled to rations or commutation therefor when attached to and doing duty aboard a seagoing vessel, a receiving ship, or a ship in ordinary at a navy yard. (12 Comp., 728.)

A mate, rated as such subsequent to August 1, 1894, who was retired upon application to the President and after 30 years' service, is entitled, in computing his pay, to 75 per cent of the pay he was receiving at the time of his retirement and, in addition, \$15.75 per month as allowances. (Comp. Dec. Feb. 3, 1912.)

844. *Pay—Volunteer officers.*—"When a volunteer naval service is authorized by law the officers therein shall be entitled to receive the same pay as officers of the same grades, respectively, in the Regular Navy. (See 1559, R. S.)" (N. R. 4401.)

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845. Entry of accounts—Original appointment.—“The pay of an officer of the Navy upon his original entry into the service, except when he is required to give an official bond, shall begin upon the date of his taking the oath of office if his acceptance of the appointment bears the same or a prior date, or upon the date of acceptance if the latter bears a later date. When he is required to give a bond his pay shall begin upon the date of the approval of his bond by the Secretary of the Navy, provided he has already accepted his appointment and taken the oath of office.” (N. R. 4416-1.)

“An officer not bonded, on first claiming pay after his entry into the service, shall furnish the officer taking up his accounts with a copy of his appointment and oath of allegiance, or of the letter accompanying his commission or warrant, certified by himself to be correct; and in his certificate he shall state the date of acceptance if the latter bears a later date. When he is required to quired. A bonded officer shall furnish a certified copy of the letter approving his bond in addition to the above.” (N. R. 4416-2.) (Pay of Naval Militia bonded officers, see par. 895.)

846. Change of pay—By promotion, etc.—“An officer whose orders involve a change in the rate of his pay shall present them to the officer having his accounts for the preparation of such copies of the orders and indorsements as he may require. The officer shall certify the copies and also the time he left or arrived at his station or domicile.” (N. R. 4421.)

“An officer entitled to increased pay for length of service or promotion shall be credited with such increase upon the books of the officer having his accounts as soon as it becomes due. The latter officer shall file as vouchers with his rolls for the quarter in which the increase begins the originals, or certified copies, of all papers which establish the correctness of the credit, and shall note on the roll any other data by which he is governed. In any case where the claim for such credit is not perfectly established the officer carrying the accounts shall apply to the Secretary of the Navy for instructions, forwarding with such application all the papers bearing upon the case.” (N. R. 4417.)

“All officers of the Navy who, since the 3d day of March, 1899, have been advanced or may hereafter be advanced in grade or rank pursuant to law shall be allowed the pay and allowances of the higher grade or rank from the dates stated in their commissions.” (Act of Mar. 4, 1913 [37 Stat., 892].)

“An officer of the Pay Corps, when promoted, is entitled to increased pay from the date of his promotion, his bond in the lower grade being binding until his new bond in the higher grade is approved.” (N. R. 4418.)

Pay as ensign does not begin until date of qualification and acceptance of commission, provided commission is not issued within six months after graduation; if commission is issued and accepted prior to six months from date of graduation he shall be allowed pay of ensign from date he takes rank as stated in his commission. (Comp. Dec. June 28, 1910.)

An ensign promoted to lieutenant (j. g.) is entitled to the increased pay <sup>1</sup> from the date of his eligibility to the higher office is established and the date of the vacancy in said office. (Comp. Dec. Mar. 9, 1917.)

“If an officer fails to pass the examination preliminary to promotion, and passes upon a subsequent one, or if he fails to attend when ordered or permitted to be thus examined, for any cause other than physical disability, and afterwards, on examination, is found qualified and promoted, his pay for the higher grade shall begin on the date of his new commission” (N. R. 4422), not prior to the date of the first vacancy occurring, when the grade is limited, subsequent to expiration of period of suspension. (Comp. Dec. June 23, 1913.)

Increased pay does not begin from date stated in commission in cases where promotion is due to failure to qualify physically or professionally on first examination. (Comp. Dec. Sept. 30, 1914; Feb. 2, 1915; Dec. 28, 1915; Apr. 27, 1916; Lieut. Commander, May 13, 1916; Ensign—Comp. Dec. May 25, 1910.)

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Where delay in promotion is due to physical disability incurred in line of duty pay of higher grade is allowed from date stated in commission. (Comp. Dec. July 8, 1915.)

An officer twice found disqualified physically for promotion—the reports of disqualification not being presented to the President for action—and who later qualifies and is promoted, is entitled to increased pay from date named in his commission. (Comp. Dec. Jan. 15, 1916.)

"Preparatory orders do not change the rate of pay of an officer receiving them." (N. R. 4412.)

Crediting of difference of pay—see par. 661a.

**847. Hospital fund.**—"The Secretary of the Navy shall deduct from the pay due each officer and enlisted man in the Navy and Marine Corps the sum of twenty cents per month, to be applied to the fund for naval hospitals. (Secs. 1614, 4808, R. S.)" (N. R. 4404.)

**848. Ration checkages.**—"The value of one ration per day shall be deducted from the account of every naval or marine officer admitted into a naval hospital during his continuance therein, which amount shall be credited to the naval hospital fund by the officer on whose books such persons are borne. (Sec. 4812, R. S.)" (N. R. 4521-1.)

"In computing the number of days patients are subsisted in hospital, the day of admission shall be disregarded and the day of discharge shall be included." (N. R. 4521-2.)

When officers of the Navy and Marine Corps are sent to hospitals other than naval hospitals, their expenses shall be paid from the naval hospital fund, and the same charges shall be made against their accounts as are made against persons under treatment at naval hospitals, i. e., one ration per day or the value thereof. (Comp. Dec. Mar. 9, 1911.)

Ration checkages when rationed by the general mess—see par. 363. Officers are not entitled to commuted rations when furnished "subsistence." (See Par. 679—Patrol.)

#### **849. Advances:**

**1. Payment.**—"The President of the United States may direct such advances as he may deem necessary and proper to such persons in the naval service as may be employed on distant stations where the discharge of the pay and emoluments to which they are entitled can not be regularly effected. (Sec. 1563, R. S.)" (N. R. 4456.)

"Hereafter advances of pay not to exceed three months' pay in any one case may be made to officers ordered to and from sea duty and to and from shore duty beyond the seas, under such regulations as the Secretary of the Navy may prescribe." (Act. Mar. 4, 1917.)

"All officers of the Navy and Marine Corps, when ordered to or from duty at sea on the Atlantic and Pacific stations, shall be entitled to an advance of not over one month's pay, provided they are not in debt to the Government for an advance previously paid them. All such officers ordered to or from duty at sea or on shore on a foreign station or in Alaska shall be entitled to an advance of not over two months' pay." (N. R. 4458-1.)

"Any officer of the Navy or Marine Corps presenting his orders to any disbursing officer of the Navy (but preferably to the officer carrying his accounts), or a marine officer presenting such orders to a paymaster of his own corps, within thirty days after the date of his receipt of the orders, shall be paid this advance in a single payment and not in a series of partial payments." (N. R. 4458-2.)

"The specific approval of the department is required in all cases where the advance is not drawn within a period of thirty days after the date of the receipt of the orders, which will be granted only after a detailed statement

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of the necessity for such advance and a full explanation of the failure to draw the advance within the period specified." (N. R. 4458-3.)

"Officers transferred from one ship to another, both ships being in commission for sea service, are not thereby entitled to such advance." (N. R. 4458-4.)

**2. Checkage.**—"An officer shall on paying an advance indorse upon the original orders of the officer of the Navy or Marine Corps receiving it the date and the amount advanced; and shall also notify the officer to whom the accounts are transferred, without delay, of every such advance paid. A certified copy of the orders upon which advanced pay is furnished should in all cases accompany the voucher." (N. R. 4459-1.)

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"Every officer who, after being ordered to duty, receives an advance of pay shall immediately give notice thereof to the officer taking up his accounts, and no officer shall knowingly receive pay which should be checked against such advance." (N. R. 4459-2.)

"In cases where such advance of pay has been made the officer taking up the accounts shall, without delay, inform both the Auditor for the Navy Department and the officer who made the advance that he has checked the specified amount, adding the name of the ship to which such officer is first attached, the officer's name and rank, the date of the order, amount of pay advanced, and from whom received." (N. R. 4459-3.)

"Before an officer of the Pay Corps can receive credit at the office of the Auditor for the Navy Department for any amount of money checked on his books as having been advanced by a purchasing officer he must produce the order under which the advance was made or a copy thereof, with all indorsements, certified to be such by the officer receiving the advance. The officer making the checkage shall always inspect the original order and satisfy himself that all indorsements are embraced in the certified copy." (N. I. 4884.)

"Advance pay shall be checked against the accounts of the officer receiving the same immediately, and such officer will not be allowed to draw any pay until the amount advanced has been liquidated." (N. R. 4458-5.)

"In all cases of advances or overpayments appearing on the rolls the name of the officer making such advance or overpayment shall be noted over the amount." (N. R. 4461.)

850. Quarters, heat, and light—Prior legislation.—"That hereafter the heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men shall be furnished at the expense of the United States under such regulations as the Secretary of War may prescribe \* \* \*"

"*Provided*, That all posts and stations where there are public quarters belonging to the United States officers may be furnished with quarters in kind in such public quarters, and not elsewhere, by the Quartermaster Department, assigning to the officers of each grade, respectively, such number of rooms as is stated in the following table, namely: Second lieutenants, two rooms; first lieutenants, three rooms; captains, four rooms; majors, five rooms; lieutenant colonels, six rooms; colonels, seven rooms; brigadier generals, eight rooms; major generals, nine rooms; lieutenant generals, ten rooms; *Provided further*, That at places where there are no public quarters commutation therefore may be paid by the Pay Department to the officer entitled to the same at a rate not exceeding \$12 per month per room." (Act—Army—of Mar. 2, 1907.)

"At places where there are no public quarters available commutation for the authorized allowance therefor shall be paid to commissioned officers \* \* \* at the rate of \$12 per room per month \* \* \*." (Act Mar. 4, 1915.) (Par. 1200, Manual for the Quartermaster Corps, U. S. Army, 1917.)

"The appropriation made in the act [Army] of March 4, 1915, \* \* \* 'for commutation of quarters and of heat and light to commissioned officers \* \* \*' does not give to all officers, or even to all officers occupying quarters other than public, a vested right to commutation of heat at a fixed rate. It authorizes but does not require the payment to the officer of the commuted value of the heat actually necessary for the authorized allowance of quarters actually occupied by him." (Comp. Dec., Mar. 9, 1916.)

Officers in the Navy are entitled to "the same pay and allowances, except forage, as are or may be provided by or in pursuance of law for the officers of corresponding rank in the Army." (Act May 13, 1908.)

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"The number of rooms with which officers may be furnished (or the commutation therefor at the rate of \$12 per month for each room), as provided by law for officers of corresponding rank in the Army, is as follows:

	Rooms.
5 [Admiral (in command of fleet) <sup>a</sup> .....	11
[Vice admiral (second in command of fleet) <sup>a</sup> .....	10
Rear admirals (first nine).....	9
Rear admirals (second nine).....	8
Captains.....	7
Commanders.....	6
Lieutenant commanders.....	5
Lieutenants.....	4
Lieutenants, junior grade.....	3
Ensigns and all other officers entitled by law to quarters or commutation thereof..	2

(Act Mar. 2, 1907.)" (N. R. 4513-7.)

Commutation of quarters for fractional parts of a month are computed on the basis of 30 days to the month, regardless of the actual number of days composing such month. (Comp. Dec., July 15, 1909.)

The amount authorized to be paid as an officer's heat and light allowance depends not only upon his rank but also upon the number of rooms he actually occupied and the number of rooms he was entitled to occupy by virtue of his rank. (Comp. Dec., Jan. 19, 1917, Bu. Memo., p. 4296.)

An officer who is promoted is entitled to the increased allowance for heat and light only from the date of receipt and acceptance of his commission in the higher grade. (Comp. Dec., Jan. 19, 1917.)

"Warrant officers shall receive the same allowance of heat and light as are now, or may hereafter be, allowed an ensign, United States Navy." (Act Aug. 29, 1916.)

A commissioned warrant officer of the Navy is entitled to commutation for three rooms after six years from date of commission, provided his record is satisfactory. (Comp. Dec., Sept. 21, 1917.)

A chief warrant officer whose pay and allowances are, under the act of August 29, 1916, increased after 6 and 12 years' service, is not entitled to the increased heat and light allowance prior to the receipt by him of an official written certification that his record is creditable. (Comp. Dec., May 15, 1917.)

**850A. Quarters, heat, and light—Emergency legislation.**—"That during the present emergency every commissioned officer of the Army of the United States on duty in the field, or on active duty without the territorial jurisdiction of the United States, who maintains a place of abode for a wife, child, or dependent parent, shall be furnished at the place where he maintains such place of abode without regard to personal quarters furnished him elsewhere, the number of rooms prescribed by the act of March second, nineteen hundred and seven (Thirty-fourth Statutes, page eleven hundred and sixty-nine), to be occupied by, and only so long as occupied by, said wife, child, or dependent parent; and in case such quarters are not available every such commissioned officer shall be paid commutation thereof and commutation for heat and light at the rate authorized by law in cases where public quarters are not available, but nothing in this act shall be so construed as to reduce the allowances now authorized by law for any persons in the Army." (Act Apr. 16, 1918.)

The right of officers of the Navy "to commutation of quarters is assimilated to that which is, or may be, acquired by law by officers of the Army." (Letter of Comptroller of the Treasury A. D. 2085 to Secretary of the Navy, Apr. 17, 1918.)

"You are advised therefore generally (subject to exceptional cases as they may arise) that commissioned officers of the Navy of the active list while on duty on vessels of the Navy to which attached will be regarded as 'on duty in the field' for the purpose of the application to them of such legislation." (Letter of Comptroller of the Treasury A. D. 2085 to the Secretary of the Navy dated Apr. 17, 1918, replying to the question as to the conditions under which

<sup>a</sup> Act July 1, 1918.

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commissioned officers of the Navy would be entitled to commutation of quarters under the bill which became law by act of Apr. 16, 1918, and quoted supra.)

Excerpts from decision of the Comptroller of the Treasurer, addressed to the Secretary of War May 14, 1918, in re commutation of quarters, heat, and light to commissioned officers of the Army who while on duty in the field, etc., maintain a place of abode for a wife, child, or dependent parent:

"In its reference to personal quarters furnished the officer 'elsewhere' it appears clearly that Congress had specially in mind the location of an officer at a place in the field at home or abroad, or abroad and not in the field, where he would not be able to have his family with him. Having himself no opportunity to occupy public quarters suitable for himself and family, the law gives him the right to such quarters for his family or commutation in lieu thereof.

"An officer without a wife, child, or dependent parent, and who is on duty at a post or station in the United States or abroad is entitled under the act of 1907 to quarters and heat and light, or if on duty without troops to commutation therefor. This right does not continue when such an officer without dependents is on duty in the field, and the act of April 16, 1918, does not give him a new right.

"Except where quarters in kind are provided by the Government the latter act clearly makes its commutation benefits contingent on the maintenance by an officer of a place of abode for those of his dependents named therein. The officer selects the place of abode or may allow his dependents to do so. The word 'maintains' implies an expense to the officer in providing and continuing the place of abode. The amount of this expense has no relation to the amount allowed for commutation and may be more or less than the commutation."

\* \* \* \* \*

"Under the law of 1907 the officer need not prove an expense to receive commutation. Under the present law some expense must be incurred."

\* \* \* \* \*

"The need for quarters is a controlling feature of the new right given by this law and this need is for quarters for a wife, a child, or a dependent parent, in addition to the personal quarters furnished the officer."

\* \* \* \* \*

"The questions submitted [by the Secretary of War], which have arisen in the consideration of said act of April 16, 1918, as stated by the Quartermaster General of the Army, and my answers thereto are hereinafter given in regular order, as follows:

"(1) Is the act retroactive, or does it become effective only from date of approval?"

"The act is not retroactive in its operation. It takes effect on April 16, 1918. The terms of the act to the effect that commutation is payable only in cases where quarters in kind are not available indicate that the law has no application to time prior to April 16, 1918.

"(2) What persons are included in the term 'wife,' as used in the act?"

"The term 'wife' as used in the act is the woman who is lawfully married to the officer and continues to be his wife, the essentials to such marriage being that both were legally capable of contracting marriage, mutual consent, or agreement, and an actual contracting in the form prescribed by law deemed by them obligatory. It does not include a wife divorced, limited or absolute, to whom alimony is being paid by the officer under agreement or court decree, nor a woman to whom the officer has not been lawfully married in the manner above indicated; but it does include a lawful wife living apart from her husband, the officer.

"(3) What persons are included in the term 'child' and what, if any, age or degree of dependency should be considered as limitations in determining the benefits of the act?"

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"The term 'child' as used in the act, includes an unmarried person (the officer's offspring, or a child legally adopted by him prior to Apr. 16, 1918) under 18 years of age, or of any age if insane or idiotic. It does not include a step-child, nor a child, either of his own blood or legally adopted, who is married, or has attained the age of 18 years. It includes a grandchild as a child if the parents of the grandchild are dead and the officer maintains the relationship of parent.

"(4) What persons are included in the term 'dependent parent'?"

"In the term 'dependent parent' is included the officer's father and his mother, or his adoptive father, his adoptive mother, his father's father, his mother's mother, dependent upon him for support. The qualifying word 'dependent' is construed to mean that the officer has, before Apr. 16, or may thereafter actually and necessarily contribute regularly more than one-half of the cost of a reasonable living for the parent.

"(5) Will the officer's certificate on his pay account, that he maintained an abode for his wife, child, or dependent parent, and that they occupied a certain number of rooms at a specified place, during the period for which commutation is charged, and in the case of a parent, that such parent was dependent upon him for support, be considered by the accounting officers as sufficient to authorize the payment of commutation of quarters, heat, and light, under the act? If not, what additional evidence will be required for file with such pay account?"

"In ordinary cases the evidence required by the disbursing officer to authorize payment of commutation of quarters, heat, and light, will be the officer's certificate attached to his pay account showing the full name and post-office address of each person for the maintenance of whom the commutation is claimed, and the exact degree of relationship of such person to the officer; if wife, a statement that she is then his lawful wife; if a child, the date of the child's birth, and whether married or unmarried, and if aged 18 or more years, the mental condition of the child should be given; and if a parent, there should be a statement showing that such parent was actually dependent upon officer as stated in answer to the fourth question. If an adopted child or an adoptive parent there should be presented proper record evidence that all the formalities required for adoption by the law of the domicile were complied with. \* \* \* and he should certify as to the number and location of the rooms actually occupied by the wife, child, and dependent parent, and as to the exact period such rooms were so occupied.

"(6) Under conditions entitling an officer to commutation of quarters, heat, and light, on account of maintaining an abode for a wife, child, or dependent parent—

"(a) Will he be entitled to receive commutation of heat and light for the full number of rooms authorized by law for his grade, regardless of the number of rooms occupied by said dependents, or only for the number of rooms not exceeding the number authorized for his grade, actually occupied by said dependents?

"(b) Will the rates of commutation of heat and light in the above cases be determined under regulations prescribing the rate of commutation, as of the place where the officer is serving, or as of the place where the dependents live?"

"(a) The officer will be entitled to receive commutation of heat and light for the number of rooms, not exceeding the number authorized for his grade actually occupied by said dependents.

"(b) The rate of commutation of heat and light will be determined under regulations prescribing the rate of commutation as of the place where the dependents live.

"(7) Although an officer furnished the wife, child, or parent with sufficient funds for them to meet their expenses for lodging, heat, and light (and subsistence), is he entitled to draw commutation of heat and light under this act, if said dependents occupy one or more rooms, alone or jointly with others, at a hotel or boarding house where room and board is charged for as one item, or as

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a guest of friends, or during any time consumed by them in travel upon changing their residence from place to place?"

"He is entitled under this statute to draw commutation of heat and light during the time said dependents alone occupy one or more rooms at a hotel or boarding house where room and board are charged for as one item, and during the time consumed by them in travel upon changing their residence from place to place, but not where they occupy alone or share a room or rooms as guests, whether of friends, relatives, or others."

"(10) In case an officer on duty in the United States at a place where public quarters are not available and therefore drawing commutation of quarters in lieu of personal quarters is ordered to duty in the field in the United States, or is ordered, say, to France for duty if he was maintaining an abode for a wife, child, or dependent parent at the time of his departure from his old station and continues to do so, is he not entitled to commutation on account of said dependents, commencing with the next day after the date of his departure from his old station? If not, from what date will he become entitled to commutation on account of said dependents? Should he avail himself of any leave after departure from his old station and before sailing from New York, would this affect his commutation?"

"He is entitled to commutation of quarters on account of said dependents commencing with the next day after the date of his departure from his old station, and his commutation would not be affected by the fact that he avails himself of an ordinary leave of absence with full pay after departure from his old station and before sailing from New York."

"(11) If an officer is on duty in the field in the United States and in receipt of commutation of quarters on account of maintaining an abode for a wife, child, or dependent parent, and is ordered to duty in France, is he entitled to such commutation for the period en route from his station in the United States to his place of duty in France? If not, for what period would he be entitled to said commutation?"

"He is entitled to such commutation for quarters for dependents for the period en route from his station in the United States to his place of active duty in France."

"(12) If an officer is on duty in France and drawing commutation of quarters on account of maintaining an abode for a wife in the United States, and is ordered to Washington for duty, where he will be on a commutation status on account of personal quarters for himself, is he not entitled to commutation on account of said dependent while en route to Washington? If, instead of being ordered to Washington, he is ordered to field duty in the United States, is he not entitled to said commutation while en route from France and until he reports to his field station in the United States? Should he avail himself of any leave while en route, would it have any effect on this commutation?"

"If ordered from active duty in France to duty in Washington, D. C., his commutation of quarters for his wife will continue until the date of his arrival within the territorial jurisdiction of the United States, when it will cease. If ordered from active duty in France to field duty in the United States he will be entitled to commutation of quarters for his wife while en route from France to his field station in the United States, and such commutation will not be affected by any ordinary leave of absence with full pay he avails himself of while en route."

580B. Heat and light allowances.—"1. Where an officer is occupying quarters other than public, the supply officer having his accounts will pay commutation to such officer for the heat actually necessary for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer entitles him and in no case exceeding the maximum allowances set forth in the following table for the zones of equal temperature in which serving, charts showing zones of equal temperature to be published in orders from time to time.

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- 5 "2. [Effective on and after October 1, 1918] The commutation rates for officers not occupying public quarters will be as follows:

Number of rooms.	Months of—													
	December, January, February.				March, November.				April, May, October.			June 1 to Sept. 30.		
	Zone 1, 0° to 20°.	Zone 2, 20° to 30°.	Zone 3, 30° to 40°.	Zone 4, 40° to 60°.	Zone 5, 10° to 25°.	Zone 6, 25° to 35°.	Zone 7, 35° to 45°.	Zone 8, 45° to 65°.	Zone 9, 35° to 40°.	Zone 10, 40° to 50°.	Zone 11, 50° to 70°.	Zone 12, 45° to 55°.	Zone 13, 55° to 75°.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	
5														
1	\$9.35	\$8.85	\$8.50	\$8.15	\$9.00	\$8.60	\$8.35	\$7.25	\$7.75	\$7.65	\$6.80	\$7.55	\$6.80	
2	15.10	14.10	13.30	12.30	14.80	13.80	12.40	10.90	12.10	11.70	8.50	11.40	8.50	
3	20.40	18.90	17.10	16.20	19.65	18.15	16.35	14.10	15.75	15.30	8.50	14.40	8.50	
4	24.40	22.60	21.00	19.40	23.80	22.20	19.80	17.00	19.00	18.40	8.50	17.60	8.50	
5	28.00	26.50	24.25	22.50	27.25	25.50	23.00	19.50	22.25	21.25	8.50	20.50	8.50	
6	31.50	29.70	27.00	25.20	30.60	28.50	26.10	21.90	24.90	24.30	9.00	23.10	9.00	
7	35.00	32.90	29.75	27.65	33.95	31.50	28.70	24.15	27.30	26.95	9.45	25.55	9.45	
8	38.40	36.00	32.40	29.60	37.20	34.40	31.20	26.40	29.20	28.80	9.60	27.60	9.60	
9	41.85	39.15	35.10	31.50	40.50	37.35	33.75	28.35	31.05	30.60	9.90	29.70	9.90	
10	45.00	42.00	37.50	33.00	43.50	40.00	36.50	30.50	32.50	32.00	10.00	31.50	10.00	
11	47.85	44.85	40.15	34.65	46.65	42.90	38.50	32.45	34.10	33.55	10.45	33.00	10.45	

"3. Where an officer occupies quarters other than public, the supply officer having his accounts will pay commutation of light to such officer for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer entitles him, at the following rates:

Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.	Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.
1	\$0.80	\$1.20	7	\$2.80	\$4.30
2	1.15	1.70	8	3.10	4.65
3	1.50	2.25	9	3.40	5.35
4	1.80	2.75	10	3.75	5.90
5	2.15	3.25	11	4.05	6.40
6	2.45	3.80			

"For stations located in the Tropics rates for each month of the year will be the amounts given in the preceding table for the months April to September, inclusive, increased by 30 per cent. For stations located in Alaska above amounts will be decreased 30 per cent for months April to September, inclusive, and increased 90 per cent for months October to March, inclusive. For stations in the South Temperate Zone the allowances shown in the preceding table will be reversed with respect to seasons." (G. O. 430, dated Oct. 1, 1918.) (Other General Orders concerning heat and light: Nos. 115, 131, 136; Fuel allowances, 208.)

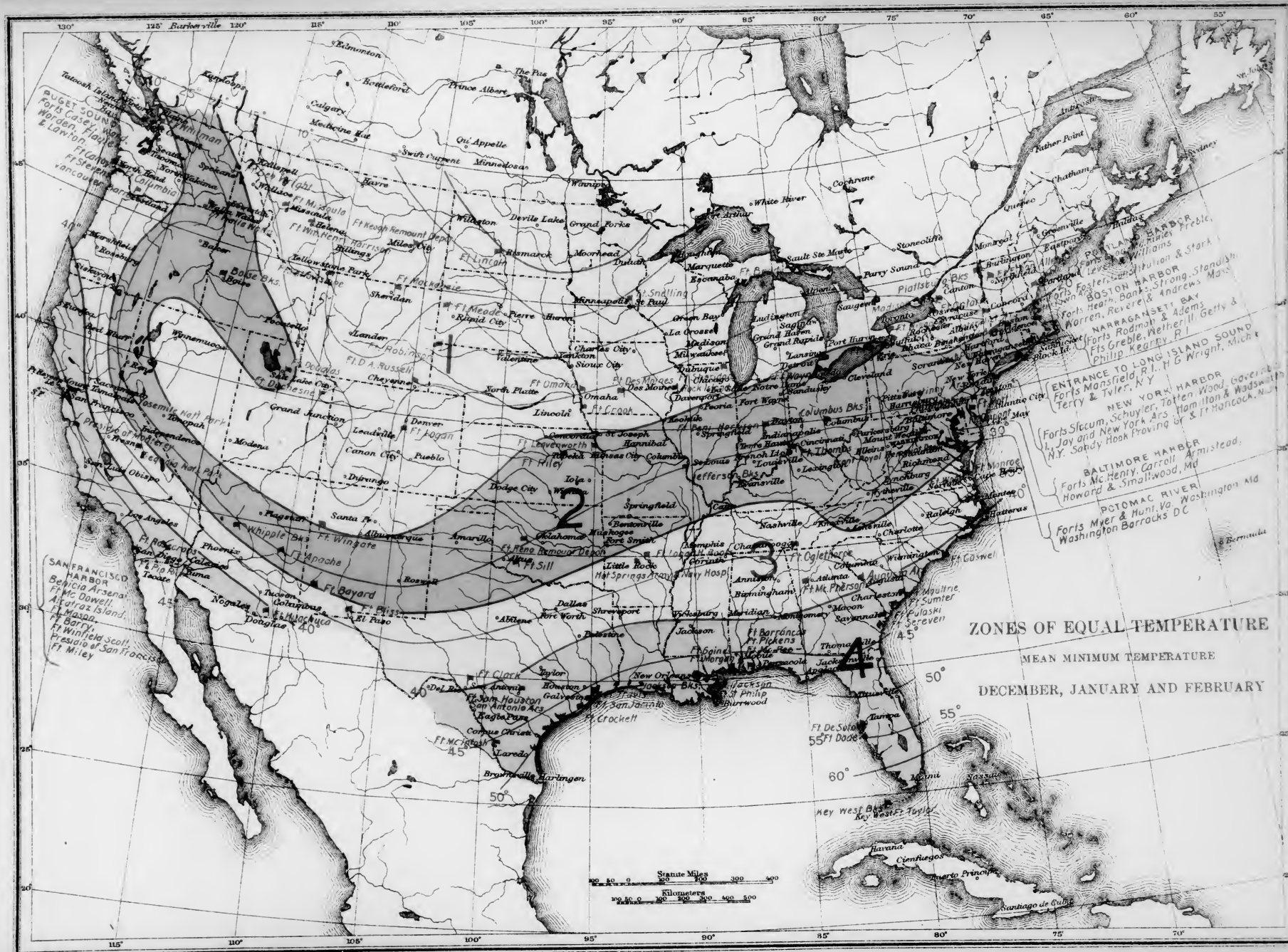
850C. Credits afloat for quarters, heat, and light.—Commutation for quarters, heat, and light authorized by act of April 16, 1918, will be credited on the pay rolls upon presentation to the supply officer carrying the accounts of S. and A. Form 202a properly filled out and signed by the officer interested. Where abode of wife, child, or dependents is changed during a quarter the several places of abode will appear on the same or separate vouchers as may be necessary to properly show the facts required. Upon making first credits under the act of April 16, 1918, to officers already carried on the rolls, reference should be made to the roll where certified copies of the officer's orders may be found. This should also be done in every case where an officer changes from a nonbenefit to a benefit status under the act by reason of marriage, etc.

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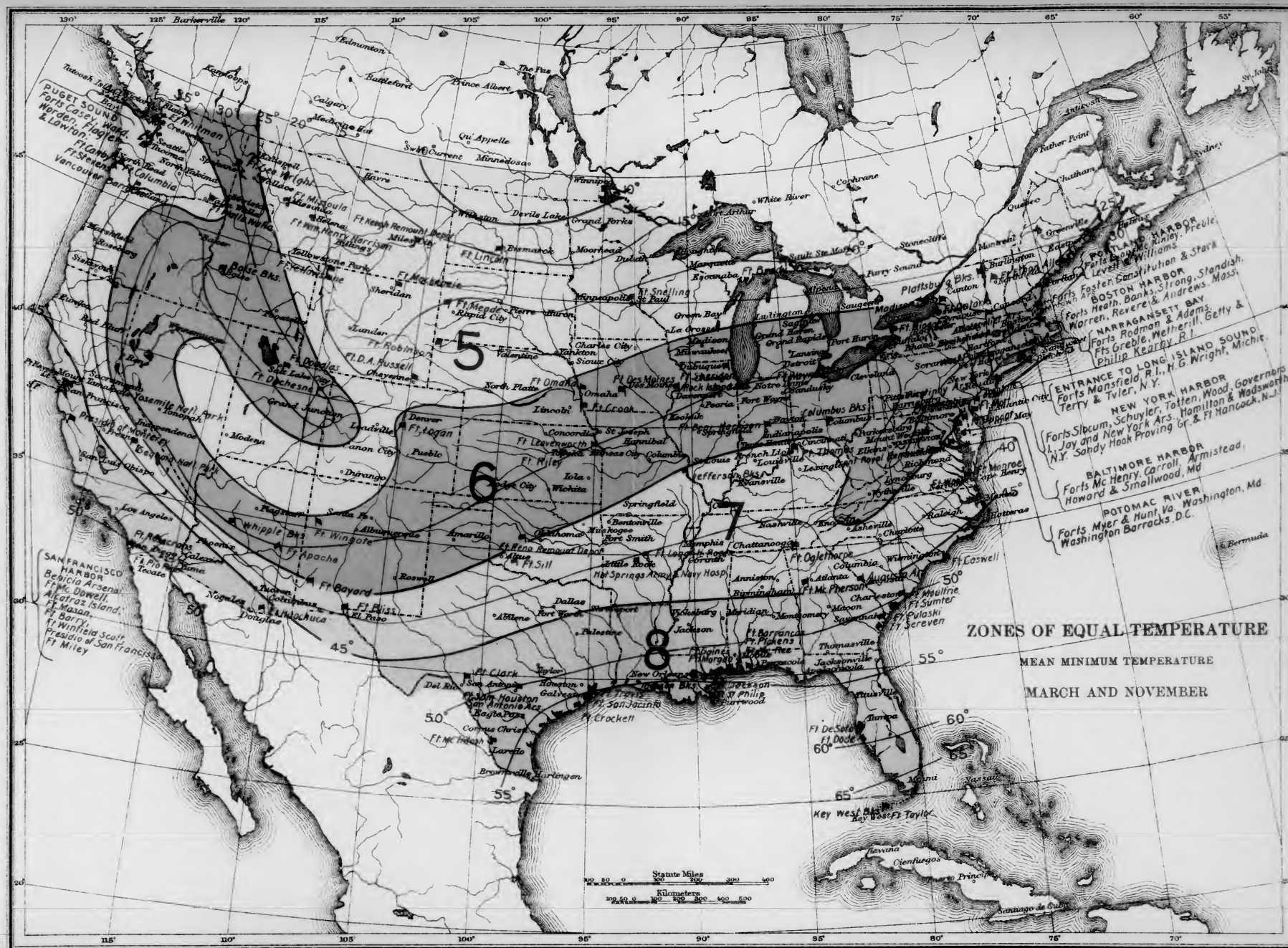


# INTENTIONAL SECOND EXPOSURE

APPENDIX 20-1



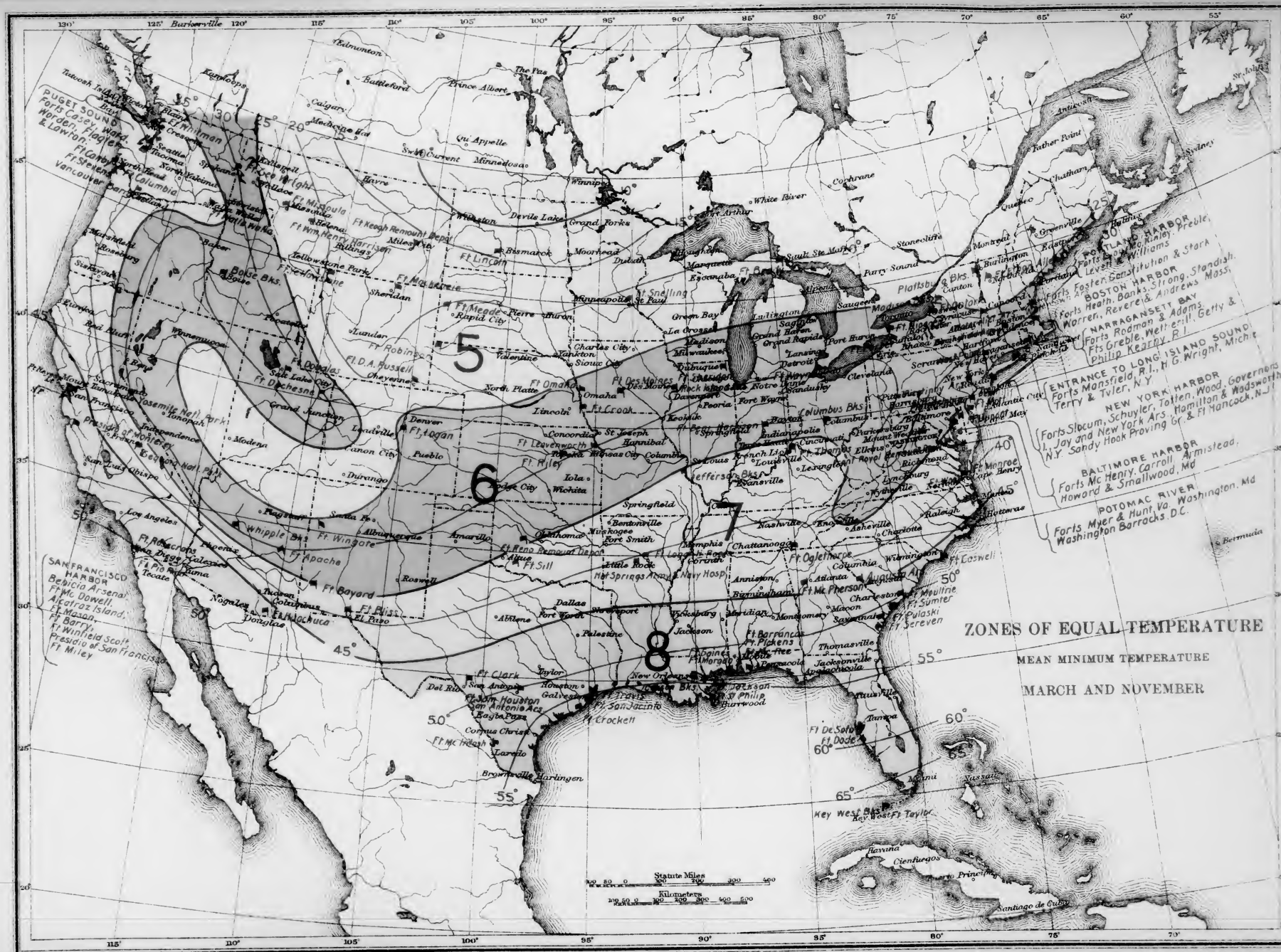


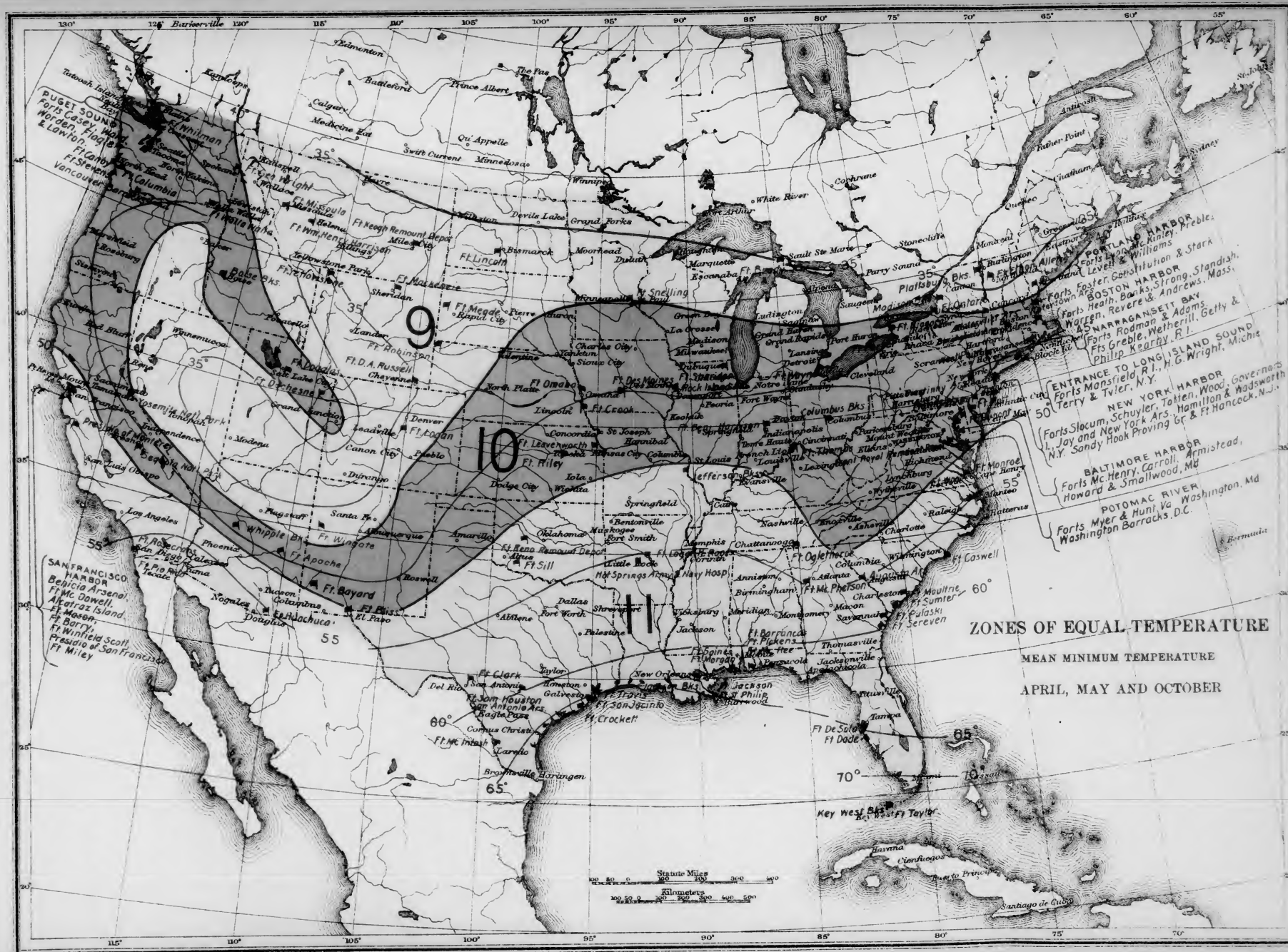




# INTENTIONAL SECOND EXPOSURE

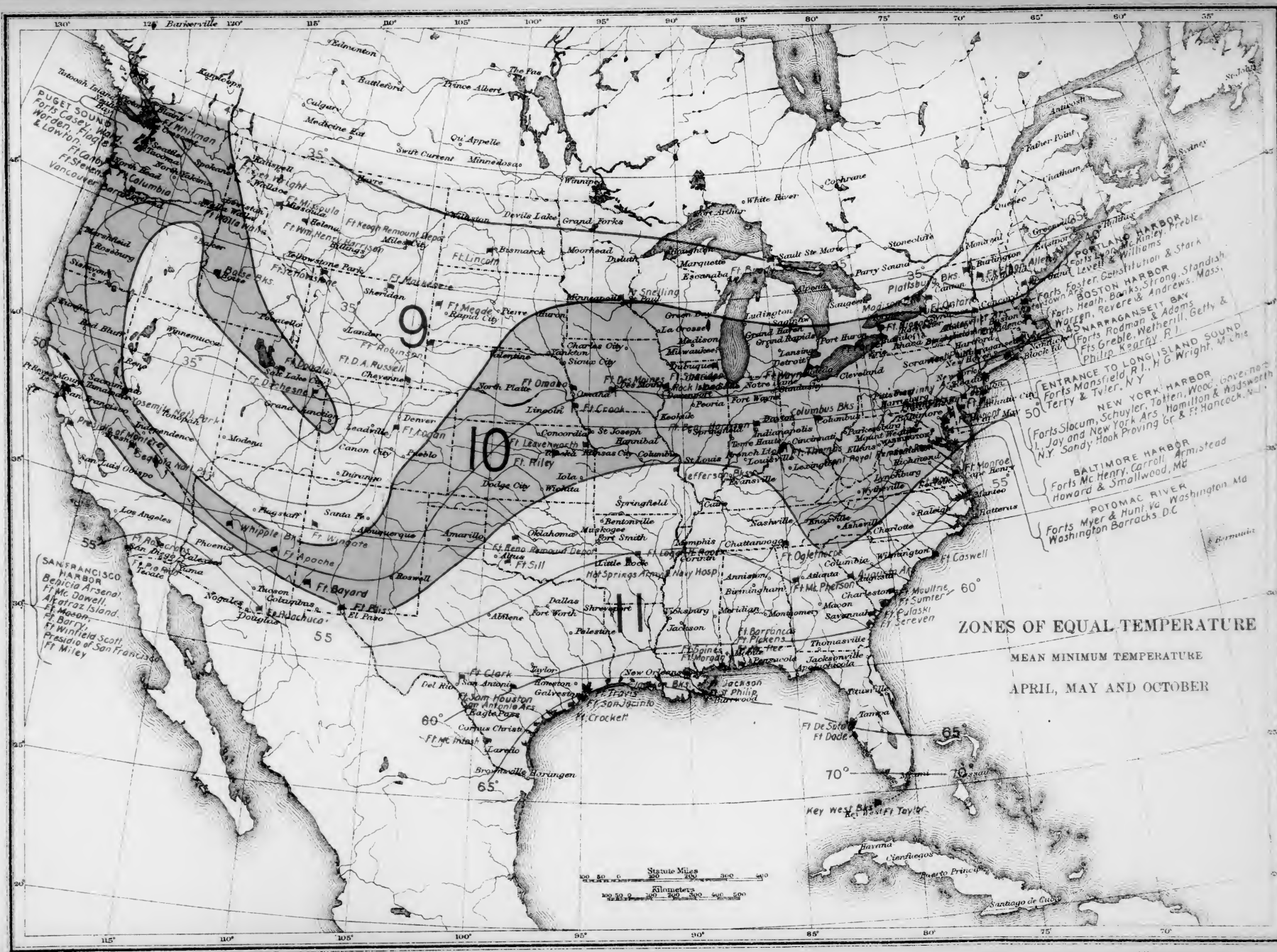
APPENDIX 20-3





## INTENTIONAL SECOND EXPOSURE

APPENDIX 20-2









## INTENTIONAL SECOND EXPOSURE

APPENDIX 20-4



*A. Hoehn & Co. Lith. Baltimore, Md.*

## SEC. 53.—OFFICERS' PAY ACCOUNTS.

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*Daily rates of commutation of quarters—Navy.*

Days.	Ensigns, 2 rooms.	Lieuten- ants (junior grade), 3 rooms.	Lieuten- ants, 4 rooms.	Lieuten- ant com- manders, 5 rooms.	Com- manders, 6 rooms.	Cap- tains, 7 rooms.	Rear ad- mirals (second nine), 8 rooms.	Rear admi- rals (first nine), chiefs of bureaus, and Judge Advocate General, 9 rooms.	Vice admirals, (second in com- mand of fleet), 10 rooms.	Admirals in com- mand of fleet, and Chief of Naval Opera- tions, 11 rooms.
	\$24 per month.	\$36 per month.	\$48 per month.	\$60 per month.	\$72 per month.	\$84 per month.	\$96 per month.	\$108 per month.	\$120 per month.	\$132 per month.
1	\$0.80	\$1.20	\$1.60	\$2.00	\$2.40	\$2.80	\$3.20	\$3.60	\$4.00	\$4.40
2	1.60	2.40	3.20	4.00	4.80	5.60	6.40	7.20	8.00	8.80
3	2.40	3.60	4.80	6.00	7.20	8.40	9.60	10.80	12.00	13.20
4	3.20	4.80	6.40	8.00	9.60	11.20	12.80	14.40	16.00	17.60
5	4.00	6.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	22.00
6	4.80	7.20	9.60	12.00	14.40	16.80	19.20	21.60	24.00	26.40
7	5.60	8.40	11.20	14.00	16.80	19.60	22.40	25.20	28.00	30.80
8	6.40	9.60	12.80	16.00	19.20	22.40	25.60	28.80	32.00	35.20
9	7.20	10.80	14.40	18.00	21.60	25.20	28.80	32.40	36.00	39.60
10	8.00	12.00	16.00	20.00	24.00	28.00	32.00	36.00	40.00	44.00
11	8.80	13.20	17.60	22.00	26.40	30.80	35.20	39.60	44.00	48.40
12	9.60	14.40	19.20	24.00	28.80	33.60	38.40	43.20	48.00	52.80
13	10.40	15.60	20.80	26.00	31.20	36.40	41.60	46.80	52.00	57.20
14	11.20	16.80	22.40	28.00	33.60	39.20	44.80	50.40	56.00	61.60
15	12.00	18.00	24.00	30.00	36.00	42.00	48.00	54.00	60.00	66.00
16	12.80	19.20	25.60	32.00	38.40	44.80	51.20	57.60	64.00	70.40
17	13.60	20.40	27.20	34.00	40.80	47.60	54.40	61.20	68.00	74.80
18	14.40	21.60	28.80	36.00	43.20	50.40	57.60	64.80	72.00	79.20
19	15.20	22.80	30.40	38.00	45.60	53.20	60.80	68.40	76.00	83.60
20	16.00	24.00	32.00	40.00	48.00	56.00	64.00	72.00	80.00	88.00
21	16.80	25.20	33.60	42.00	50.40	58.80	67.20	75.60	84.00	92.40
22	17.60	26.40	35.20	44.00	52.80	61.60	70.40	79.20	88.00	96.80
23	18.40	27.60	36.80	46.00	55.20	64.40	73.60	82.80	92.00	101.20
24	19.20	28.80	38.40	48.00	57.60	67.20	76.80	86.40	96.00	105.60
25	20.00	30.00	40.00	50.00	60.00	70.00	80.00	90.00	100.00	110.00
26	20.80	31.20	41.60	52.00	62.40	72.80	83.20	93.60	104.00	114.40
27	21.60	32.40	43.20	54.00	64.80	75.60	86.40	97.20	108.00	118.80
28	22.40	33.60	44.80	56.00	67.20	78.40	89.60	100.80	112.00	123.20
29	23.20	34.80	46.40	58.00	69.60	81.20	92.80	104.00	116.00	127.60
30	24.00	36.00	48.00	60.00	72.00	84.00	96.00	108.00	120.00	132.00

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## Zone index—Heat.

	December, January, February.	March, November.	April, May, October.	June, July, August, September.
Zone.	Zone.	Zone.	Zone.	Zone.
Annapolis, Md.	2	6	10	13
Atlanta, Ga.	3	7	11	13
Baltimore, Md.	2	6	10	13
Boston, Mass.	2	6	10	13
Bremerton, Wash.	3	7	10	12
Buffalo, N. Y.	1	6	10	13
Charleston, S. C.	4	8	11	13
Chicago, Ill.	1	6	10	13
Cincinnati, Ohio.	2	7	10	13
Cleveland, Ohio.	2	6	10	13
Denver, Colo.	1	6	9	12
Detroit, Mich.	2	6	10	13
Houston, Tex.	4	8	11	13
Indianhead, Md.	2	7	10	13
Joplin, Mo.	2	6	11	13
Key West, Fla.	4	8	11	13
Leavenworth, Kans.	2	6	10	13
Los Angeles, Cal.	4	8	11	13
Mare Island, Cal.	4	8	10	12
New Orleans, La.	2	6	10	13
Newport, R. I.	2	6	10	13
New York, N. Y.	3	7	11	13
Norfolk, Va.	4	8	11	13
Pensacola, Fla.	2	6	10	13
Philadelphia, Pa.	2	6	10	13
Pittsburgh, Pa.	2	6	10	13
Portland, Oreg.	3	7	10	12
Port Royal, S. C.	4	8	11	13
Portsmouth, N. H.	2	6	10	13
St. Louis, Mo.	2	6	10	13
St. Paul, Minn.	1	5	10	13
Salt Lake City, Utah.	2	6	10	12
San Diego, Cal.	4	8	11	13
San Francisco, Cal.	4	8	12	13
Seattle, Wash.	3	7	10	12
Washington, D. C.	2	7	10	13
Winthrop, Md.	2	7	10	13
Athens, Greece.	4	8	11	13
Belfast, Ireland.	4	7	10	13
Berlin, Germany.	1	5	10	12
Berne, Switzerland.	1	5	10	12
Brussels, Belgium.	1	6	10	12
Bucharest, Roumania.	1	5	9	12
Buenos Aires, Argentina.	13	8	12	4
Constantinople, Turkey.	2	6	10	13
Copenhagen, Denmark.	2	6	9	12
The Hague, Holland.	2	6	9	12
Hawaiian Islands.	8	8	8	13
London, England.	1	6	10	12
Madrid, Spain.	2	7	10	12
Mexico City, Mexico.	3	7	10	13
Nagasaki, Japan.	4	8	12	13
Paris, France.	2	7	10	12
Peking, China.	1	5	10	12
Petrograd, Russia.	1	5	9	12
Quito, Ecuador.	3	8	11	13
Rome, Italy.	2	6	11	13
Santiago, Chile.	13	8	12	4
Saumur, France.	2	7	10	12
Shanghai, China.	4	8	12	13
Sofia, Bulgaria.	1	5	9	12
Stockholm, Sweden.	1	5	9	12

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## Zone index—Heat—Continued.

	December, January, February.	March, November.	April, May, October.	June, July, August, September.
Zone.	Zone.	Zone.	Zone.	Zone.
Tientsin, China.	1	5	10	12
Tokyo, Japan.	2	7	10	12
Vienna, Austria.	1	5	10	12
ALL YEAR ROUND.				
Baguio and Camp Keithly, Philippine Islands.	12	12	12	12
Bogota, Colombia.	12	12	12	12
Cuba.	13	13	13	13
Dominican Republic.	13	13	13	13
Guam, Ladrones Islands.	13	13	13	13
Guatemala City, Guatemala.	12	12	12	12
Haiti.	13	13	13	13
Lima, Peru.	13	13	13	13
Monrovia, Liberia.	13	13	13	13
Nicaragua.	13	13	13	13
Panama Canal Zone.	13	13	13	13
Philippine Islands, except Baguio and Camp Keithly.	13	13	13	13
Porto Rico.	13	13	13	13
Rio de Janeiro, Brazil.	13	13	13	13
Vera Cruz, Mexico.	13	13	13	13
Virgin Islands.	13	13	13	13

"For purposes of commutation of heat that part of California lying west of the one hundred and twenty-second degree of longitude and north of 37° 30' of latitude shall be considered as in zone No. 10 for the months of April, May, and October." (Par. 2536, Manual for Quartermaster Corps, U. S. Army, 1916.)

10/26/18.

Table of commutation of heat and light allowances.

Rooms.		December, January, and February.				March and November.			
		Zone 1.	Zone 2.	Zone 3.	Zone 4.	Zone 5.	Zone 6.	Zone 7.	Zone 8.
1	Heat.....	\$9.35	\$8.85	\$8.50	\$8.15	\$9.00	\$8.60	\$8.35	\$7.25
	Light.....	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total.....	10.55	10.05	9.70	9.35	10.20	9.80	9.55	8.45
2	Heat.....	15.10	14.10	13.30	12.30	14.80	13.80	12.40	10.90
	Light.....	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
	Total.....	16.80	15.80	15.00	14.00	16.50	15.50	14.10	12.60
3	Heat.....	20.40	18.90	17.10	16.20	19.65	18.15	16.35	14.10
	Light.....	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
	Total.....	22.65	21.15	19.35	18.45	21.90	20.40	18.60	16.35
4	Heat.....	24.40	22.80	21.00	19.40	23.80	22.20	19.80	17.00
	Light.....	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
	Total.....	27.15	25.55	23.75	22.15	26.55	24.95	22.55	19.75
5	Heat.....	28.00	26.50	24.25	22.50	27.25	25.50	23.00	19.50
	Light.....	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
	Total.....	31.25	29.75	27.50	25.75	30.50	28.75	26.25	22.75
6	Heat.....	31.50	29.70	27.00	25.20	30.60	28.50	26.10	21.90
	Light.....	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
	Total.....	35.30	33.50	30.80	29.00	34.40	32.30	29.90	25.70
7	Heat.....	35.00	32.90	29.75	27.65	33.95	31.50	28.70	24.15
	Light.....	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
	Total.....	39.30	37.20	34.05	31.95	38.25	35.80	33.00	28.45
8	Heat.....	38.40	36.00	32.40	29.60	37.20	34.40	31.20	26.40
	Light.....	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
	Total.....	43.25	40.85	37.25	34.45	42.05	39.25	36.05	31.25
9	Heat.....	41.85	39.15	35.10	31.50	40.50	37.35	33.75	28.35
	Light.....	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
	Total.....	47.20	44.50	40.45	36.85	45.85	42.70	39.10	33.70
10	Heat.....	45.00	42.00	37.50	33.00	43.50	40.00	36.50	30.50
	Light.....	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
	Total.....	50.90	47.90	43.40	38.90	49.40	45.90	42.40	36.40
11	Heat.....	47.85	44.55	40.15	34.65	45.65	42.90	38.50	32.45
	Light.....	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
	Total.....	54.25	50.95	46.55	41.05	52.05	49.30	44.90	38.85

NOTE.—For stations located in the Tropics, rates for light for each month of the July, August, and September increased by 30 per cent. For posts located in Alaska, May, June, July, August, and September, and increased 90 per cent for the months in the South Temperate Zone the allowances shown in above table will be reversed zones; commutation of light is computed according to months only.

The foregoing table is based on allowances for a full month. Commutation of heat actual number of days in the month for which settlement is made. (18 Comp. 903.)

10/26/18

Table of commutation of heat and light allowances.

April and May.			October.			June, July, August, and September.		Rooms.
Zone 9.	Zone 10.	Zone 11.	Zone 9.	Zone 10.	Zone 11.	Zone 12.	Zone 13.	
\$7.75 .80	\$7.65 .80	\$6.80 .80	\$7.75 1.20	\$7.65 1.20	\$6.80 1.20	\$7.55 .80	\$6.80 .80	1
8.55	8.45	7.60	8.95	8.85	8.00	8.35	7.60	
12.10 1.15	11.70 1.15	8.50 1.15	12.10 1.70	11.70 1.70	8.50 1.70	11.40 1.15	8.50 1.15	2
13.25	12.85	9.65	13.80	13.40	10.20	12.55	9.65	
15.75 1.50	15.30 1.50	8.50 1.50	15.75 2.25	15.30 2.25	8.50 2.25	14.40 1.50	8.50 1.50	3
17.25	16.80	10.00	18.00	17.55	10.75	15.90	10.00	
19.00 1.80	18.40 1.80	8.50 1.80	19.00 2.75	18.40 2.75	8.50 2.75	17.60 1.80	8.50 1.80	4
20.80	20.20	10.30	21.75	21.15	11.25	19.40	10.30	
22.25 2.15	21.25 2.15	8.50 2.15	22.25 3.25	21.25 3.25	8.50 3.25	20.50 2.15	8.50 2.15	5
24.40	23.40	10.65	25.50	24.50	11.75	22.65	10.65	
24.90 2.45	24.30 2.45	9.00 2.45	24.90 3.80	24.30 3.80	9.00 3.80	23.10 2.45	9.00 2.45	6
27.35	26.75	11.45	28.70	28.10	12.80	25.55	11.45	7
27.30 2.80	26.95 2.80	9.45 2.80	27.30 4.30	26.95 4.30	9.45 4.30	25.55 2.80	9.45 2.80	
30.10	29.75	12.25	31.60	31.25	13.75	28.35	12.25	
29.20 3.10	28.80 3.10	9.60 3.10	29.20 4.85	28.80 4.85	9.60 4.85	27.60 3.10	9.60 3.10	8
32.30	31.90	12.70	34.05	33.65	14.45	30.70	12.70	
31.05 3.40	30.60 3.40	9.90 3.40	31.05 5.35	30.60 5.35	9.90 5.35	29.70 3.40	9.90 3.40	9
34.45	34.00	13.30	36.40	35.95	15.25	33.10	13.30	
32.50 3.75	32.00 3.75	10.00 3.75	32.50 5.90	32.00 5.90	10.00 5.90	31.50 3.75	10.00 3.75	10
36.25	35.75	13.75	38.40	37.90	15.90	35.25	13.75	
34.10 4.05	33.55 4.05	10.45 4.05	34.10 6.40	33.55 6.40	10.45 6.40	33.00 4.05	10.45 4.05	11
38.15	37.60	14.50	40.50	39.95	16.85	37.05	14.50	

year will be the amounts given in the above table for the months of April, May, June, above amounts for light will be decreased 30 per cent for the months of April, of October, November, December, January, February, and March. For stations with respect to seasons. Commutation of heat is computed according to months and

and light allowances for fractional parts of a month are computed on the basis of the

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**851. Payments to Officers.**—(Cash and checks, see pars. 767, 768.) "The laws in most cases provide simply for the payment of an annual sum to officers; but both public and private convenience require, and custom has fully established, the practice of paying officers once a month, and this is now to be regarded as the authorized rule of the service." (N. R. 4385-1.)

"Officers traveling abroad or residing in remote parts of the country for their own pleasure or convenience, where the ordinary methods of payments can not apply, must themselves bear the delay, inconvenience, and expense which may be caused thereby, and they must also evidence the fact of their right to pay by their official signature made on the date to which payment is desired. This, however, does not apply to officers on duty at places where it is necessary that their accounts be kept by officers of the Pay Corps stationed elsewhere; in such cases checks for pay forwarded on the date pay is due without evidence from the officer to whom it is due that he is on that date entitled to it." (N. R. 4385-2.)

**852. Transfers.**—"The transfer of an officer's account from one officer of the Pay Corps to another shall be made directly. If there is an allotment, the officer making the transfers shall note thereon the monthly sum allotted, with the place of payment and the date of expiration." (N. I. 4890-2.)

"When an officer is granted leave of absence, placed on furlough, or directed to await orders, his account shall be transferred to the disbursing officer of such shore station as he may prefer." (N. R. 4420-2.)

**853. Settlements—Dismissal or resignation.**—"Officers dismissed or resigning shall be paid, including the date they receive official notice of dismissal or acceptance of resignation, unless another date is specified as the one from which it shall take effect. The proper officer of the Pay Corps shall be notified, by the officer under whom the dismissed or resigning officer is serving, of such final date." (N. R. 4423.)

**854. Vouchers.**—"Before an officer of the Pay Corps can receive credit for a payment made to an officer for any service he must produce the order under which the service has been performed, or a copy thereof with all indorsements, certified by the officer to be such, together with a certificate by the officer of the time at which he left his domicile or station to enter upon such duties. The officer making the payment shall always inspect the original order and satisfy himself that all indorsements are embraced in the certified copy." (N. I. 4885.)

## Section 54.—MARINES' PAY ACCOUNTS.

NOTE.—See also preceding sections, where applicable.

### 861. Pay rolls and accounts.—

1. *Marine officers accounts* will be carried on the rolls of the supply officer of the vessel, in the same manner as officers and enlisted men of the Navy.

2. *Enlisted men—pay rolls.*—"He [the marine officer] shall prepare and submit, in the same manner and on the same form as is provided for the payment of marines at shore stations, [semi-] monthly pay rolls, in duplicate, to the supply officer of the ship, retaining a third copy, such rolls to show in the column of 'Remarks' all necessary data to support any extra credits appearing thereon; the original, when approved by the commanding officer of the ship, will constitute the supply officer's authority for the payment of the roll. After payment has been accomplished he shall make such corrections in the retained roll as are necessary to make it agree with the original as audited and settled by the supply officer, make the necessary entries in the 'Service Record Book,' obtain the certificate of the supply officer, in the space provided, to the effect that said roll is a copy of the roll upon which payment was made, after which he shall transmit the same to the paymaster of the corps, U. S. Marine Corps, through the Bureau of Supplies and Accounts." (N. I. 3645-2.)

It will not be necessary to obtain copies of orders or vouchers to support extra credits appearing on the pay roll submitted by the commanding officer of marines. This does not apply to requests for credit or checkage from other ships or stations, or similar requests from the Auditor for the Navy Department, which should, in all cases, be filed with the pay roll.

Officers receiving notices of short credits in the accounts of enlisted men of the Marine Corps will immediately make such credits on their rolls without regard to the quarter during which the short credits occurred or upon whose rolls the men in question were borne.

In cases where the men have been transferred before the notices of short credits are received, requests for credits will be forwarded to the officers to whom the accounts of the men were transferred. (S. A. M. 3377.)

Claims and disbursements, see paragraph 661 et seq.

The supply officer of the ship is charged with all the duties of auditing, verifying, and settling the pay rolls of marines. The commanding officer of the marine detachment is charged only with the preparation and submission of the pay rolls and the certification of the facts upon which the credits and debits thereon are based. The marine officer is in no sense a paymaster of the marine detachment, and payments of marine rolls will be made by the supply officer after he has audited and verified the names, rates, and balances from previous rolls, and all debit and credit items, together with extensions, etc., to see that such are correct and that such agree with the facts as certified on the rolls or of record elsewhere in the case. (S. A. M., 2232.)

The pay rolls of marines will be filed with the supply officer's accounts for the period in which the settlement was made, e. g., the pay roll covering the period from September 1 to 30, being paid under the regulations on October 5, would be a voucher to the account for the second quarter, and should be filed therewith. (S. A. M., 2234-7.)

3. *Allotments.*—(Transfer of, see par. 861-8.) Allotments will be prepared in duplicate and forwarded as provided in par. 724. They should be "ap-  
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proved and witnessed" by the commanding officer or noncommissioned officer in charge of the marine detachment. (S. A. M., 2251.)

4. *Deposits.*—The supply officer will submit an abstract of deposits in the regular way, to include all deposits made by enlisted men of the Marine Corps in cash, or by checkage on rolls after such checkages have been made on rolls submitted for settlement. (Transfers, see 8, below.) (S. A. M., 2252.)

5. *Payments.*—Payments will be subject to the provisions regulating the issue of money to crew and marines (par. 761 et seq.).

Under special circumstances within the discretion of the commanding officer of the ship, special money requisitions may be paid. Opposite such amounts should be stamped the words "paid on individual receipt." Should such a man be transferred before the rendition of the monthly roll upon which the charge is to be made, the account will be extended on the roll to include the date of transfer and the amount of the payment charged thereon as above indicated, proper entry being made in the service-record book to show the state of the man's account as last settled to include the date of transfer. (S. A. M., 2233-7.)

The auditor's office requires that pay receipts covering special payments be forwarded with the pay roll, as well as all pay receipts covering unsigned accounts.

6. *Clothing.*—The supply officer at the end of each month will prepare an invoice in triplicate (accompanying same by individual receipts) for all items of clothing and small stores that are to be charged on the monthly pay roll by the commanding officer of the marine detachment. This invoice will be received by the commanding officer of the marine detachment. When men are transferred uncharged clothing will be promptly invoiced in a similar manner. (See par. 861-8.)

When pay accounts are unsigned the auditor's office at present requires the clothing receipts to be forwarded. (S. A. M., 2233-4.)

7. *Requests for checkage.*—Requests for checkage or credit in the accounts of enlisted men of the Marine Corps, addressed to another officer to cover differences in pay or allowances (short credited or overpaid) which the supply officer himself discovers on current rolls submitted to or settled by him, or which come to his attention through the administrative analysis of the marine pay roll, or through the auditor's statement of differences upon settlement of the account, should be made out and signed by the supply officer of the ship or station who settled the rolls upon which the short credits or overpayments appeared. (S. A. M., 2466.)

When requests for checkage or credit are received from other officers it is the duty of the supply officer, and not the marine officer, to certify to the accomplishment of such requests, such certification to be made after proper entries have actually been made on rolls submitted to him for settlement. (S. A. M., 2252.)

"If the men have been transferred, the requests will be forwarded to the officer to whom the accounts were transferred." (S. A. M., 3377.)

8. *Transfers.*—"No transfer pay accounts are required for enlisted men of the Marine Corps, except in the cases of dead men, deserters, and general court-martial prisoners transferred" (N. I. 4890-3), for which see subparagraph 9, below.

In the case of men leaving their rolls by transfer to another ship or station, commanding officers of marines shall furnish supply officers a copy of the report of transfer, to enable them to transfer the deposit record books and allotments of such men, if any. (N. I. 4904.)

"When a marine detachment is ordered on shore to duty requiring the services of a marine paymaster the accounts of such officers and enlisted persons of the Navy as accompany and are attached to said detachment shall be regularly transferred to and carried by the marine paymaster, and they shall be paid in the same manner as the officers and men of the Marine Corps with whom they are serving." (N. R. 4426.)

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Upon receipt of such copy of this report it is the duty of the supply officer to transfer the deposit record books and allotments of such men to the supply officer of the ship or station to which the men are transferred, and at the same time to prepare an invoice in triplicate (accompanying the same by individual receipts) for any items of clothing or small stores that may not have been charged to the marine on rolls rendered prior to the transfer, which invoice will be signed by the commanding officer of the marine detachment. (S. A. M., 2233-4.)

In transferring allotments and deposit record books of marines, supply officers will use Marine Corps Forms N. M. C. 658 and 659, respectively, for this purpose. (S. A. M., 2233-4.)

In the case of marines transferred to a shore station within the continental limits of the United States, when it is impracticable for the supply officer to make advance charges for allotments as provided in paragraph 723, he will, for his own protection, transfer the allotment to the marine paymaster of said station for stoppage by the latter. (S. A. M., 2234.) (See instructions, par. 724, where to send accounts, etc.)

9. *Dead men, deserters, and general court-martial prisoners.*—The supply officer will transfer the accounts of dead men, deserters, and general court-martial prisoners, after receipt of a detailed statement of the account of such marines prepared on Form N. M. C. 90, which is to be furnished the supply officer by the commanding officer of the marine detachment (as required by N. I. 4904). (See also S. A. M., 2233.)

Transfer accounts of deserters shall be forwarded to Marine Corps headquarters. (N. I. 4902-1.)

10. *Discharges.*—Commanding officers of marines afloat shall furnish supply officers of ships with a statement (Form N. M. C. 90) of the accounts (including clothing) of any marines borne upon their books who are to be discharged for any cause whatsoever. (N. I. 4904.) (S. A. M., 2233.)

The supply officer will prepare final settlements on the Marine Corps Form N. M. C. 423, using the data furnished him on Form N. M. C. 90 as the basis for its preparation, including also complete data as to the transportation furnished or travel allowance paid (see par. 870) and the amount of deposits and interest thereon.

#### 862. Pay, marine officers.—

1. *Pay table.*—"The pay of officers of the Marine Corps shall be as provided in this article:

Major general, commandant.....	\$8,000
Colonels, line and staff.....	4,000
Lieutenants colonels, line and staff.....	3,500
Majors, line and staff.....	3,000
Captains, line and staff.....	2,400
First lieutenants and leader of band.....	2,000
Second lieutenants.....	1,700

(N. R. 4441-2.)

"The officers of the Marine Corps shall be entitled to receive the same pay and allowances \* \* \* as are or may be provided by or in pursuance of the law for officers \* \* \* of like grades in the Infantry of the Army. (Sec. 1612, R. S.)" (N. R. 4441-3.)

2. *Increase for longevity.*—"There shall be allowed and paid to each commissioned officer below the rank of brigadier general, including chaplains and others having assimilated rank and pay, ten per centum of their current yearly pay for each term of five years' service. (Sec. 1262, R. S.)" (N. R. 4441-4a.)

"The total amount of such increase for length of service shall in no case exceed forty per centum of the yearly pay of the grade as provided by law. (Sec. 1263, R. S.)" (N. R. 4441-4b.)

"In no case shall the pay of a colonel exceed five thousand dollars a year; the pay of a lieutenant colonel exceed four thousand five hundred dollars a year, 5/24/17.

or the pay of a major exceed four thousand dollars a year. (Sec. 1267, R. S., as amended by act of May 11, 1908.)" (N. R. 4441-4c.)

"Longevity pay of officers is computed from date of acceptance of appointment, and includes all service in the Army, Navy, or Marine Corps." (N. R. 4441-4d.)

3. *Pay on leave.*—"Officers when absent on account of sickness or wounds, or lawfully absent from duty and waiting orders, shall receive full pay, when absent with leave, for other causes, full pay during such absence not exceeding in the aggregate thirty days in one year, and half pay during such absence exceeding thirty days in one year. When absent without leave, they shall forfeit all pay during such absence, unless the absence is excused as unavoidable. (Sec. 1265, R. S.)" (N. R. 4441-5a.)

"In the discretion of the Secretary of War, leave of absence without deduction of pay and allowances may be extended to four months if taken only once in four years. (Act July 29, 1876; 19 Stat., 102.)" (N. R. 4441-5b.)

Rules of auditor governing checkages on account of absence with or without leave, see paragraph 771. For absence due to own misconduct see paragraph 869.

4. *Increase for foreign service.*—"Provided: That hereafter the pay proper of all officers serving beyond the limits of the States comprising the Union and the Territories of the United States contiguous thereto shall be increased ten per centum over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto. (Act Mar. 2, 1901; 31 Stat. 903)" (N. R. 4441-6a.)

"Provided, That hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, or Hawaii or Porto Rico." (Act Aug. 24, 1912; 37 Stat., 576.)

5. *Increase for sea duty.*—"That the increased compensation as now fixed by law for the Marine Corps for foreign shore service shall hereafter be paid to the officers and enlisted men of that Corps while on sea duty, in the same manner and under the same conditions as is provided by the act approved May thirteenth, nineteen hundred and eight, for officers of the Navy." (Act Mar. 3, 1915.)

An officer on sea duty does not receive ten per cent additional to his pay as aid or for mounts. (Comp. Dec. June 4, 1915.)

6. *Retired pay in time of war.*—"I am of the opinion that \* \* \* retired officers of the Marine Corps above the rank of major when assigned to active duty in time of war are entitled \* \* \* to the full pay and allowances of their grade." (Comp. Dec. April 30, 1917.)

Officers and enlisted men of the Navy and Marine Corps are not entitled to additional pay for shore duties beyond seas when such shore duty is of a temporary nature performed en route to the shore duty to which originally ordered. An officer on such temporary shore duty, however, is entitled to reimbursement for the actual expenses usually allowed while traveling with troops. (Comp. Dec. Apr. 7, 1915.)

When officers \* \* \* are assigned to shore duty abroad they become entitled to the additional pay when they start upon that duty. When the orders to shore duty abroad are given before departure from the United States the pay begins upon departure, but when given abroad the pay begins upon landing. (Comp. Dec. June 5, 1914.)

Officers are entitled to reimbursement of their mess bills from departure from port of embarkation to arrival "at objective point." (Comp. Dec. June 5, 1914.)

"The ten per cent increase for foreign service is computed on all forms of pay as distinguished from allowances. (Sup. Ct., Mar. 13, 1905; Mills dec.)" (N. R. 4441-6d.)

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863. *Pay—Enlisted men, Marine Corps.*—"The enlisted men of the Marine Corps shall be entitled to receive the same pay and bounty for reenlisting as are or may be provided by or in pursuance of law for \* \* \* enlisted men of like grades in the Infantry of the Army. (R. S., 1612.)" (N. R. 4442-3a.)

"Nothing contained in the act of May 11, 1908, shall be construed so as to reduce the pay or allowances authorized by law on that date for any enlisted man of the Marine Corps." (N. R. 4442-5.)

"Hereafter any soldier honorably discharged at the termination of an enlistment period who reenlists within three months thereafter shall be entitled to continuous-service pay as herein provided, which shall be in addition to the initial pay provided for in this act \* \* \* : *Provided*, That hereafter any soldier honorably discharged at the termination of his first or any succeeding enlistment period who reenlists after the expiration of three months shall be regarded as in his second enlistment; that an enlistment shall not be regarded as complete until the soldier shall have made good any time lost during an enlistment period by unauthorized absences exceeding one day, but any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of this act; that the present enlistment period of men now in service shall be determined by the number of years' continuous service they have had at the date of the approval of this act, under existing laws, counting three years to an enlistment, and the former service entitling an enlisted man to reenlisted pay under existing laws shall be counted as one enlistment period. (Army act, May 11, 1908.) The Army act of August 24, 1912, provides that for all enlistments accomplished after November 1, 1912, four years shall be counted as an enlistment period in computing continuous-service pay." (N. R. 4442-7.)

"Provided further, That in all enlistments hereafter accomplished under the provisions of this act three years shall be counted as an enlistment period in computing continuous-service pay." (Army act June 3, 1916.)

An enlistment shall not be regarded as complete until the soldier shall have made good any time in excess of one day lost by unauthorized absences, or on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence. (Act Apr. 27, 1914.)

"Provided, That an enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct." (Act Aug. 29, 1916.)

Grade.	Enlistment period.						
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.
Sergeant major.....							
Quartermaster sergeant.....							
First sergeant.....	\$45	\$49	\$53	\$57	\$61	\$65	\$69
Drum major.....							
Gunnery sergeant.....							
Sergeant.....	30	33	36	39	42	45	48
Corporal.....	21	24	27	30	33	36	39
Drummer.....							
Trumpeter.....	15	18	21	22	23	24	25
Private.....							

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Except in the cases of men entering the Marine Corps for the first time on and after November 1, 1912 (Comp. Dec. Aug. 14, 1913), the "enlistment periods" for pay purposes under the above table do not correspond with the actual terms of enlistment but will be computed in accordance with the Comptroller's decisions of August 8, 1908, and September 4, 1913, below cited.

"In determining the enlistment period of enlisted men of the Marine Corps for purposes of pay under the act of May 11, 1908, as made applicable to the Marine Corps by section 1612 of the Revised Statutes, each three years of their continuous service should be counted as one enlistment period without regard to discharge and reenlistment, except that they must have remained continuously in the service, and their former service entitling them to reenlistment pay and which was not continuous with their present service should be counted as one enlistment period only." (15 Comp. 79 [syllabus], Aug. 8, 1908; text of decision, see S. A. M. 808.)

The provision of the act of August 24, 1912, relative to the four-year enlistment period is construed as "effective (in the case of enlisted men serving in the Marine Corps at the time of its enactment) upon the completion of the enlistment period in which serving on November 1, 1912, and the entering upon another period after said date." (Comp. Dec. Sept. 4, 1913.)

Enlistment period in which serving on November 1, 1912, consists of three years' service. (Comp. Dec. Nov. 17, 1914.)

In computing *enlistment periods* of marines credit is denied for unauthorized absence in excess of one day. (Comp. Dec. Sept. 23, 1914.)

Note.—Army personnel legislation (regarding pay and allowances, except mileage) is applicable to Marine Corps personnel through section 1612, Revised Statutes.

In computing continuous-service pay of enlisted men of the Marine Corps, the following points should be kept in mind:

(a) That by the act of May 11, 1908, three years' continuous service constituted an enlistment period without regard to discharge and reenlistment; and that service prior to this act which was not continuous, but which entitled a man to reenlistment pay, should be counted as one enlistment period only, and that a man enlisting in the Marine Corps from the Army would be entitled to the same continuous-service pay as he would have received had he reenlisted in the Army.

(b) That by the act of August 24, 1912, an enlistment period for purposes of pay was made four years, effective on and after November 1, 1912.

(c) That men serving in an enlistment period on November 1, 1912, were required to complete but three years (from date of completion of last enlistment period, or from date of enlistment, if serving in first enlistment period) to make an enlistment period; but that those enlisting on and after November 1, 1912, and those entering a new enlistment period after that date, were required to serve continuously four years to complete an enlistment period for purposes of continuous-service pay.

(d) That by the act of June 3, 1916, enlistment periods for purposes of pay were made three years from and after November 1, 1916.

(e) That men serving in an enlistment period on November 1, 1916, must serve for four years (from date of completion of last enlistment period, or from date of enlistment, if serving in first enlistment period) to complete their enlistment periods for pay purposes; but that men enlisting or entering a new enlistment period on and after that date will be required to serve but three years to complete an enlistment period for pay purposes.

(f) That, generally, a break in continuous service nullifies previous enlistment periods to the extent that upon reentry into the service all previous periods earned count as but one period, and that the reentry places the man as serving in his second enlistment period.

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(g) That, in computing periods terminating prior to April 27, 1914, credit should be denied for time lost by reason of unauthorized absence in excess of 24 hours; that on and after April 27, 1914, credit should be denied for all unauthorized time lost in excess of 24 hours, as well as of all time lost on account of disease resulting from intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of the case (if the trial results in conviction), or while in confinement under sentence. The act of August 29, 1916, in the matter of unauthorized absence, supersedes the act of April 27, 1914, and includes absence on account of sickness as well as disease.

A marine presenting himself for reenlistment within three months after honorable discharge is found slightly physically disqualified. The disqualification was waived after the three months allowed for enlistment under continuous service had expired. Under the circumstances the man is entitled to continuous service. (Comp. Dec. Aug. 14, 1914; June 25, 1915.)

"A soldier honorably discharged from the Army who enlists in the Marine Corps within the prescribed time is entitled to the same additional pay that he would be entitled to if his reenlistment had been in the Army." (Comp. Dec. Mar. 16, 1906.)

"Sergeant majors and quartermaster sergeants are entitled to the pay of regimental sergeant majors and regimental quartermaster sergeants, United States Army, respectively." (N. R. 4442-3b.)

"That the pay of drum major shall be the same as that now established, or that may be hereafter established, for first sergeants in the Marine Corps of the same length of service. (Naval appropriation act, approved July 26, 1894.)" (N. R. 4442-3c.)

"Gunnery sergeants have the rank and allowances, including continuous-service pay, of a first sergeant and pay at the rate of forty-five dollars per month. (Personnel act, Mar. 3, 1899, and act Aug. 22, 1912.)" (N. R. 4442-3d.)

864. Pay—Increase for sea and foreign service.—"The pay proper of all enlisted men serving beyond the limits of the States comprising the Union and the Territories of the United States contiguous thereto shall be increased twenty per centum over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto (both dates inclusive). (Act Mar. 2, 1901; 31 Stat. 903.)" (N. R. 4442-8a.)

Foreign shore service pay for enlisted men of the Marine Corps on sea duty became effective from date of approval of the act authorizing it, viz, March 3, 1915. (S. A. M. 3535.) Sea-duty pay, see par. 862-5.

"Provided, That hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, or Hawaii or Porto Rico." (Act Aug. 24, 1912; 27 Stat. 576.)

"On and after June 30, 1915, the twenty per cent increase for foreign shore service will not be computed on pay for special assignments." (Comp. Dec. May 19, 1915.)

A detachment of marines having, by reason of foreign shore service, been properly in receipt of additional pay therefor, continue to be entitled to this pay until their return to the United States, even though temporarily serving on board ship. (Comp. Dec. Nov. 7, 1914.)

Officers and enlisted men of the Marine Corps are ordered to embark on a vessel of the Navy for foreign shore duty. Upon arrival of the vessel at point of destination their landing is found unnecessary and they do not land. Held, they are not entitled to increase pay for foreign shore duty during the period from date of embarkation to date of arrival at destination. Subsequent orders 9/13/17.



assigning the detachment to duty on board the vessel on which they had made the trip entitled the officers and men to sea pay from the date they were assigned to the duty on board the ship. (Comp. Dec. Dec. 18, 1915.)

"The term 'pay proper' means compensation which may properly be designated as 'pay' as distinguished from allowances." (Sup. Ct. Mar. 13, 1905.)

"Enlisted men transferred from ships to foreign shore stations for the purpose of transfer to the United States or for treatment in hospital, if subsequently returned to ship, are not entitled to twenty per centum increase pay during the time ashore or while en route to the United States." (N. R. 4442-8d.)

When men are assigned to shore duty abroad they become entitled to the additional pay when they start upon that duty. When the orders to shore duty abroad are given before departure from the United States the pay begins upon departure, but when given abroad the pay begins upon landing. (Comp. Dec. June 5, 1914.)

An enlisted man of the Marine Corps in confinement by proper authority awaiting trial by a court-martial, under trial, or in confinement under the sentence of a court-martial "is not entitled to 20 per cent additional pay for sea duty." (Comp. Dec. Aug. 24, 1915.)

NOTE.—When, under "Remarks" on the Marine Pay Roll, mention is made of a man being under arrest, awaiting trial by court-martial, and credit being given for the 20 per cent for sea duty, statement of the Marine officer in command of detachment should be appended showing that the man was merely confined to the ship and that he continued in the discharge of his regular duties. Such a statement would obviate the possible suspension of the 20 per cent extra by the auditor's office.

#### 865. Extra compensation:

1. *Cooks*.—"Privates regularly detailed as cooks shall receive, in addition to the pay otherwise allowed by law, the following:

	Per month.
First-class cooks.....	\$10
Second-class cooks.....	8
Third-class cooks.....	7
Fourth-class cooks.....	5

(Act Mar. 2, 1907.)" (N. R. 4442-10.)

A private marine regularly detailed as cook on board ship, even though detail was made for purpose of instruction, is entitled to the extra pay provided for such detail. (Comp. Dec. Feb. 26, 1915.)

2. *Good-conduct medals, etc.*—"All enlisted men of the United States Marine Corps \* \* \* holding good-conduct medals, pins, or bars, shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy." (N. R. 4442-11.) (See par. 704-6.)

Pay for good-conduct medals or bars is a permanent addition to pay, not depending on detail or special assignment, and should be included in computing the 20 per cent additional pay of marines for service afloat. (Comp. Dec. June 4, 1915.)

Where a man at expiration of a four-year term extends his enlistment, he is entitled to a good-conduct medal (if otherwise eligible therefor) the same as if he had been discharged and reenlisted. (Comp. Dec. Dec. 20, 1916.)

3. *Gun captains and gun pointers*.—"All enlisted men of the Marine Corps regularly detailed as gun pointers, \* \* \* gun captains, \* \* \* shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy." (N. R. 4442-11.) (See par. 705 (6), (7).)

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A gun pointer is not entitled to the additional compensation while absent without leave. (Comp. Dec. May 19, 1915.)

4. *Messmen*.—"Enlisted men of the Marine Corps regularly detailed as messmen, whether for duty afloat or ashore, may be paid additional compensation as provided for enlisted men of the Navy." (N. R. 4442-11.) (See par. 705-11.)

5. *Mess sergeant*.—"The detail of mess sergeants on board vessels of the Navy at \$6 per month is governed by the provisions of Orders 6, August 20, 1913, United States Marine Corps.

6. *Navy mail clerks*.—"All enlisted men of the United States Marine Corps regularly detailed as \* \* \* Navy mail clerks \* \* \* shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy." (N. R. 4442-11.) (See par. 705-10.)

7. *Riflemen, sharpshooters, and marksmen*.—"Enlisted men of the Marine Corps who have qualified or may qualify as expert riflemen, sharpshooters, or marksmen, under tests in all respects the same as those authorized for the Army, shall receive the same extra pay under the same conditions as may now or hereafter be provided for enlisted men of the Army." (N. R. 4442-13a.)

"Classification under Firing Regulations for Small Arms, United States Navy, does not entitle enlisted men of the Marine Corps to the extra compensation provided for by law for expert riflemen, sharpshooters, and marksmen of the Army, and applicable to the Marine Corps by statute." (N. I. 3684-1.)

"An enlisted man who qualifies hereafter as an expert rifleman is entitled to \$5 per month, as a sharpshooter to \$3 per month, and as a marksman to \$2 per month, in addition to his pay, from the date of qualification until the next opportunity to requalify, or for one year if no opportunity for requalification is presented within that year, provided that during that time he does not attain a higher qualification and that he continues to be a member of an organization armed with the rifle in which qualification is authorized, or reenlists in such organization within three months from date of discharge therefrom. This provision applies also to a soldier who reenlists within three months after receiving an honorable discharge from the Marine Corps while holding a qualification as expert rifleman, sharpshooter, or marksman therein." (Art. 1345, Army Regulations, 1913.)

"An enlisted man discharged from the retired list of the Marine Corps and reenlisted for active duty in that corps is not entitled, during the period of his reenlistment, to pay as an expert rifleman under a qualification earned prior to his retirement." (23 Compt., 789; June 29, 1917; reaffirmed July 31, 1917.) (Par. 6310, Manual of the Paymaster's Department, U. S. M. C.)

"Qualifications will be evidenced by publication to the service in orders issued from headquarters United States Marine Corps, Washington, D. C., which orders will show the actual date of qualification in each case." (N. R. 4442-13b.)

"In special cases, however, such qualifications may be evidenced in such other manner as the commandant of the Marine Corps, in his discretion, may prescribe." (N. R. 4442-13c.)

"All pay rolls upon which the first official credit is made after qualification, reenlistment, or transfer to another paymaster, shall show the class in which the marine may have qualified, the date he so qualified, and the number, date, and source of the order evidencing such qualification, and such entries will be sufficient to authorize the payment of this extra compensation." (N. R. 4442-13d.)

In computing pay for marksmanship 20 per cent additional for service afloat should not be credited. (Comp. Dec. June 4, 1915.)

8. *Signalmen*.—"All enlisted men of the United States Marine Corps regularly detailed as \* \* \* signalmen \* \* \* shall receive the same extra com-  
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pensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy." (N. R. 4442-11.) (See par. 705-12.)

866. *Gratuities and prizes*.—"Any enlisted man of the Marine Corps may receive a medal of honor and a gratuity of one hundred dollars, as provided in article R 3661 [see par. 711], for distinguishing himself in battle or displaying extraordinary heroism in the line of his profession." (N. R. 4171.)

"Prizes for excellency in gunnery exercise and target practice, both afloat and ashore, shall be awarded and paid to enlisted men of the Marine Corps in like manner, in the same amounts, and under the same conditions as to enlisted men of the Navy." (N. I. 3683.) (See par. 710.)

A gunnery prize of an enlisted man of the Marine Corps is not subject to forfeiture by sentence of a general court-martial. (Comp. Dec. Mar. 18, 1916.)

867. *Bounty for reenlistment*.—"Any private soldier, musician, or trumpeter honorably discharged at the termination of his first enlistment period who reenlists within three months of the date of said discharge shall, upon such reenlistment, receive an amount equal to three months' pay at the rate he was receiving at the time of his discharge. (Act May 11, 1908.)" (N. R. 4442-4.)

The three months' pay includes compensation of every kind and character which a man was receiving at the time of his discharge as pay as distinguished from allowances. (Comp. Dec. June 30, 1908.)

Drummers in the Marine Corps are also entitled to receive the three months' pay on reenlistment. (Comp. Dec. Jan. 28, 1909.)

An enlisted man of the Marine Corps on reenlisting within three months of his discharge is entitled to honorable-discharge gratuity equal to three months' pay at the rate he was receiving at the date of his discharge. (Comp. Dec. Mar. 10, 1916.)

An enlisted man of the Marine Corps discharged in the rate of *gunnery sergeant* who reenlists within three months is not entitled to receive honorable-discharge gratuity. (Comp. Dec. Apr. 28, 1916.)

868. *Clothing allowances*.—"Enlisted men of the Marine Corps are entitled to an annual allowance of uniform clothing. Any articles drawn in excess of this allowance shall be charged against them, and for articles not drawn they shall receive pay according to the annual estimated value thereof; but such amounts shall not be paid until final discharge from the service." (N. R. 4442-15.)

Undrawn clothing balance at date of, is forfeited by desertion. (Comp. Dec. May 24, 1915.)

The money allowance for clothing is published annually by Navy Department general orders.

869. *Absence without leave*.—"The pay and allowances of any marine absent from his command without leave, or after his leave has expired, for one connected period of twenty-four hours or more, shall be checked against his account for the time he is so absent; such absence being computed from the date (inclusive) that the unauthorized absence begins to the date (exclusive) of the man's return to military control. Disconnected periods of unauthorized absence of less than twenty-four hours will not be checked." (N. R. 4103.)

"Hereafter no officer or enlisted man in the \* \* \* Marine Corps in active service who shall be absent from duty on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of the Navy." (Act Aug. 29, 1916.)

870. *Travel pay on discharge*.—"Forfeited when discharged by purchase (furlough), par. 871, and for other causes as below provided.)

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"On and after July 1, 1916, an enlisted man [army], when discharged from the service, except by way of punishment for an offense, shall receive 3½ cents per mile from the place of his discharge to the place of acceptance for enlistment. \* \* \* Provided, That for sea travel on discharge transportation and subsistence only shall be furnished to enlisted men." (Sec. 126, national defense act June 3, 1916.) But hereafter, for the purpose of determining allowances for enlisted men on discharge "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel." (Act June 12, 1906, 34 Stat., 247.) The above laws, under provisions of section 1612 Revised Statutes, are applicable to the Marine Corps. From and after July 1, 1916, the payment of travel pay to the enlisted men of the Army on discharge will be governed by the acts of June 12, 1906, and June 3, 1916. (Comp. Dec. June 26, 1916.)

"I am of opinion that an enlisted man of the Regular Army is entitled, on discharge, to travel pay only to the place of his acceptance for enlistment." (Comp. Dec. June 26, 1916.)

An enlisted man of the Marine Corps, on discharge, is only entitled to the rate of travel allowance then authorized by law and not the allowance in effect at date of his enlistment. (Comp. Dec. July 24, 1916.)

"A soldier discharged (by expiration of term of service while in the hands of the civil authorities awaiting trial) should be paid only to include the date of his arrest, and should not be paid travel pay. His right to pay and allowances after date of arrest and to travel pay is dependent upon the final action of the civil authorities; if convicted, he is not entitled to pay and allowances after date of arrest or to travel pay; if acquitted, he is entitled to pay and allowances to date of discharge and to travel pay. (9 Comp., 249.)" (A. P. M. 1910, par. 749.)

"Indebtedness on account of court-martial fines is not an offset against a man's travel pay. (Comp. Aug. 26, 1901; Cir. 5, A. G. O., 1902.)" (A. P. M. 1910, par. 1003.)

"A soldier should not be left at the place of his discharge without the means of procuring his transportation to place of enlistment, and should be paid for travel allowances without regard to his indebtedness to the United States for clothing overdrawn. (8 Comp., 624.)" (A. P. M. 1910, par. 1003.) (See par. 828.)

"A soldier discharged at his own request, for his own pleasure or convenience, is not entitled to travel pay. (189 U. S. 474, Apr. 23, 1903.)" (A. P. M. 1910, par. 1006.)

"A soldier discharged without honor by reason of desertion is not entitled to travel pay. (9 Comp. 517.)" (A. P. M. 1910, par. 1008.)

"A soldier discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to travel pay. (8 Comp. 655.)" (A. P. M. 1910, par. 1009.)

871. Discharge by purchase (furloughs) (Furloughs, enlisted men, Navy, see par. 825). "In time of peace any enlisted man of the Marine Corps who is not undergoing punishment, or under charges, may during the period of his instruction as a recruit at a recruit depot of the corps, upon his own application, and in the discretion of the Major General Commandant of the Marine Corps, be discharged upon the payment of an amount equal to his clothing allowance to the date of his discharge, plus the cost of transportation from place of application to the recruit depot, together with any further amount which the man may be indebted to the Government." (N. R. 4154-11.)

"After the period of instruction at a recruit depot, and until a man shall have served one year of his enlistment, the above discharges shall not be granted except in extreme cases, and when granted the price of purchase shall be as prescribed in preceding paragraph." (N. R. 4154-12.)

"After the first year of service a man wishing the privilege of discharge by purchase, the Major General Commandant, deeming the reasons urged by him to be sufficient, may, at his discretion, direct said discharge, the price of purchase to be determined, or entirely remitted, according to the circumstances attending each case, but to include the travel allowance due on discharge, which will in all cases be retained by the Government, and also to include during the first year of a reenlistment any bounty received on reenlistment, during the second year to include three-fourths, during the third year one-half, and during the fourth year one-fourth of such bounty." (N. R. 4154-13.)

Note.—The act of August 29, 1916, is equally applicable to enlisted men of the Marine Corps and the practice of that department is to furlough instead of discharge by purchase.

872. Pay—Detained beyond enlistment.—Enlisted men of the Marine Corps detained in the service under section 1422, Revised Statutes, are entitled to one-quarter additional pay under the same conditions as enlisted men of the Navy. (Comp. Dec. Feb. 24, 1905; Mar. 30, 1905.) 9/13/17.

## Section 55.—RESERVES AND MILITIA.

881. The Naval Reserve Force, as provided for by act of August 29, 1916, is divided into six classes, designated as follows:

- First. The Fleet Naval Reserve.
- Second. The Naval Reserve.
- Third. The Naval Auxiliary Reserve.
- Fourth. The Naval Coast Defense Reserve.
- Fifth. The Volunteer Naval Reserve.
- Sixth. Naval Reserve Flying Corps.

"The retainer pay and active-service pay of members of the Naval Reserve Force shall be paid from the appropriation 'Pay of the Navy.'" (Act Aug. 29, 1916.)

Mileage.—For payment of mileage to officers of the Naval Reserve Force when assigned to duty with the Navy, see paragraph 679, Traveling Expenses, Officers.

Deposits by the Naval Reserve Force, Marine Corps Reserve, National Naval Volunteers and Naval Militia under the act of February 9, 1839, can not be made prior to their entrance on active duty. Should members of these organizations make deposits, such deposits will be repaid at termination of active duty with the Regular Navy. (Comp. Dec. July 3, 1917.)

882. Retainer pay.—This pay is paid to members by the Government in return for their obligation to serve in the Navy in time of war or national emergency. Until a member has been confirmed in his rank or rating he will be paid retainer pay at the rate of \$12 per annum. This pay "shall be in addition to any pay to which a member may be entitled by reason of active service." While performing active service a member shall receive the full pay of his rank or rating. After confirmation in rank or rating retainer pay shall be as stated under each class. Members of the Volunteer Naval Reserve do not receive retainer pay or clothing.

883. Retainer pay—Reenrollment.—Members who reenroll for four years within four months after discharge from previous enrollment, and who have performed, during preceding enrollment, the minimum amount of active service, shall for each such enrollment receive an increase of 25 per cent of their base retainer pay. Members who have completed 20 years' service in the Naval Reserve Force, and who during that period performed the required active service, upon their own application will be retired, and at such retirement will be paid a cash gratuity equal to the total amount of their retainer pay during their last enrollment.

883a. Pay, active service.—The active-service pay of pay officers of the Naval Reserve Force can not begin prior to the date of the approval of their bonds. (Comp. Dec. Apr. 30, 1917.) (See Naval Militia, par. 895.)

Upon termination of a period of training members of the Naval Reserve Force will be paid by the supply officer the balance due for their services to date of leaving the ship plus the number of days necessary for them to travel to their homes via the shortest usually traveled route. (Comp. Dec. Mar. 19, 1917.)

The enlisted personnel of the Naval Reserve Force on active duty is entitled, during the period of the war, to the flat base increase provided by act May 22, 1917. (Comp. Dec. June 27, 1917.) (Longevity pay, see par. 889a.)

883b. Death gratuity.—The death gratuity provided for the beneficiaries of officers and men of the Regular Navy by act of August 22, 1912, is equally applicable to the beneficiaries of the officers and men of the Naval Reserve Force, the Naval Militia, and the National Naval Volunteers who die in active service of the United States. (Comp. Dec. June 12, 1917.)

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**884. Clothing.**—Members of the Naval Reserve Force shall, upon first reporting for active service for training during each enrollment, be credited with a uniform gratuity of \$50 for officers and \$30 for men. Upon reporting for active service in time of war or national emergency the uniform gratuity shall be \$150 for officers and \$60 for men, or the difference between these amounts and any amounts that may have been credited as a uniform gratuity during the current enrollment. If, however, a member severs his connection with the service without compulsion on the part of the Government before the term for which he has enrolled has expired "the amount so credited shall be deducted from any money that may be or may become due him."

"The uniform gratuity of officers will be credited to their accounts, and upon the certificate of the commanding officer to the effect that they have provided themselves with the necessary uniforms and equipment may be paid them in cash." (Comp. Dec., Feb. 3, 1917.)

"Men discharged from the Naval Reserve Force by reason of circumstances other than action initiated by the Government must have deducted from any money that may be due them or that may become due them, the amount of clothing gratuity received by them in their then current enrollment." (S. A. M. 4237.)

Enlisted men of the Fleet Naval Reserve who have, during current enrollment, been credited with clothing gratuity of \$30, are, upon reporting for duty in time of war or national emergency, entitled to an additional clothing gratuity credit of \$30. (Comp. Dec. June 7, 1917.) (The total such credit during a period of enrollment can not, however, exceed \$60.)

**884a. Leave.**—Officers of the Naval Reserve Force when on active duty, whether for instruction or training, are entitled to leave of absence the same as officers of the Regular Navy. (Comp. Dec. May 21, 1917.)

**885. Class 1—Fleet Naval Reserve—**

**Membership.**—(a) "All former officers of the United States naval service, including midshipmen who have left the service under honorable conditions;

(b) "Citizens of the United States who have been, or may be entitled to be, honorably discharged from the naval service after not less than one four-year term of enlistment or after a term of enlistment during minority, and who shall have enrolled in the Naval Reserve Force, shall be eligible for membership in the Fleet Naval Reserve."

(c) By transfer from the naval service enlisted men at the expiration of an enlistment completing sixteen years naval service;

(d) And by transfer from the naval service enlisted men "with twenty or more years' naval service."

**886. Pay, allowances, etc.. Fleet Naval Reserve—**

1. "Former officers."—The annual retainer pay of officers of the Fleet Naval Reserve shall be two months' base pay of the corresponding rank in the Navy"; 25 per cent increase of retainer pay for enrollment in the Fleet Naval Reserve within four months of termination of last naval service, or reenrollment in the Fleet Naval Reserve within four months from date of termination of last enrollment; *clothing*: See par. 884.

(a) *Active-duty pay.*—While in active service reserves shall be paid at regular intervals in the same manner as officers and men of the Navy. Upon the termination of their period of training the supply officer of the ship shall pay them the balance due for service on board ship, plus the number of days required to travel to their homes. The time required for returning home can be computed from the transportation company's schedule for the shortest usually traveled route.

The above is not viewed as an advance in pay and "payment is authorized." (Comp. Dec., Mar. 19, 1917.)

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(b) *The pay of an assistant paymaster* of the Naval Reserve Corps who has executed oath of office and been ordered to active duty does not begin until after approval of his bond. (Comp. Dec., Apr. 14, 1917.)

2. "Citizens."—Retainer pay of \$12 per annum until confirmed in their rank or rating; after confirmation, members with less than eight years' naval service receive pay at rate of \$50 per annum, members with more than eight and less than twelve years' naval service receive pay at the rate of \$72 per annum, members with more than twelve years' naval service receive pay at the rate of \$100 per annum—*except* that men who fail to perform during an enrollment three months' active service in the Navy will be paid on next reenrollment pay at rate of but \$12 per annum until such time as they shall have completed three months' active service; *clothing*: See par. 884.

(a) *Pay.*—An enrolled member (class b) of the Fleet Naval Reserve while performing active service for training is detached from his ship and sent to a naval hospital for treatment; not entitled to active-duty pay while under treatment at said hospital. (Comp. Dec., Feb. 3, 1917.) But officers and men of the Fleet Naval Reserve called into active service in time of war and during such service are sent to a hospital for treatment, are entitled to pay while in said hospital under the same circumstances and subject to the same limitations as if they were of the Regular Navy. (Comp. Dec., May 22, 1917.)

The base pay that a man is in receipt of at time of transfer from the Regular Navy to the Fleet Naval Reserve after 16 or 20 years' service is the pay upon which his retainer pay in the Fleet Naval Reserve is to be computed. (Comp. Dec., Feb. 19, 1917.)

A chief quartermaster or a chief commissary steward of the Regular Navy transferred to Fleet Naval Reserve is entitled to retainer pay from date of actual transfer at rate of one-half of his base pay, plus all permanent additions thereto; also to 10% additional of such retainer pay for "extraordinary heroism in line of duty," or for conduct marks.

A coxswain of the former Naval Reserve is ineligible for transfer to the Fleet Naval Reserve of the Naval Reserve Force. (Comp. Dec., Sept. 22, 1916.)

In computing "service" for transfer to the Fleet Naval Reserve, previous Navy and Marine Corps service is counted. (Instr. for Commanding Officers of the Naval Reserve Force.)

(b) *Clothing.*—The question as to whether an enrolled member (class b) of the Fleet Naval Reserve can draw articles of uniform clothing against the gratuity credited him, while he is ill at a naval hospital (but not on active duty), is one of "administration and property accounting." (Comp. Dec. Feb. 3, 1917.)

(c) *Travel allowance.*—An enrolled member (class b) of the Fleet Naval Reserve is ordered to active duty the duration of which is less than one month; while on such active duty he is detached from his ship and sent to a naval hospital for treatment: Held, in the absence of any regulation prescribed by the Secretary of the Navy specially providing for travel allowance under the circumstances, man is not entitled to travel allowance upon discharge from treatment. (Comp. Dec. Feb. 3, 1917.)

3. "Sixteen-year service men."—One-third of "the base pay they were receiving at the close of their last naval service plus all permanent additions thereto," increased by 10 per cent, if "credited with extraordinary heroism in the line of duty." *Clothing*: See par. 884. *Retirement*: Upon completing 30 years' service (including Naval and Fleet Naval Reserve service) members may, upon their own request, "be placed on the retired list of the Navy with the pay they were then receiving plus the allowances to which enlisted men of the same rating are entitled on retirement after 30 years' naval service."

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An enlisted man at the expiration of an enlistment which completed 16 years' naval service was transferred to the Fleet Naval Reserve: Held, that should the man be "discharged from the Fleet Naval Reserve with his consent and by competent authority," and should notation be made by his commanding officer on his C. S. C. that the character of his discharge from his last regular naval enlistment was "honorable," the man, upon reenlistment in the Regular Navy for four years within four months from the date of his last discharge therefrom would be entitled on presentation of his C. S. C. to both honorable-discharge gratuity and continuous-service pay. (Comp. Dec. Mar. 28, 1917.)

4. "Twenty-year service men."—One-half of "the base pay they were receiving at the close of their last naval service plus all permanent additions thereto," increased by 10 per cent if "credited with extraordinary heroism in the line of duty or whose average marks in conduct for twenty years or more shall not be less than ninety-five per centum of the maximum." *Clothing:* See par. 884. *Retirement:* "Upon their own request, upon completing thirty years' service, including Naval and Fleet Naval Reserve Service, be placed on the retired list of the Navy with the pay they were then receiving plus the allowances to which enlisted men of the same rating are entitled on retirement after thirty years' naval service."

An enlisted man who is transferred to the Fleet Naval Reserve after 20 years' service is not entitled, in computing his pay, to credit of 10 per cent for each of the two qualifications, viz: "extraordinary heroism and conduct marks," but is entitled to the 10 per cent for either of them. A certificate of the Chief of the Bureau of Navigation as to the qualification of such man for the increased pay will be regarded as evidence of his record for use in the establishment of his right to the pay. (Comp. Dec. June 2, 1917.)

A chief master-at-arms holding an acting appointment in that rate at date of transfer to Fleet Naval Reserve after 20 years' service retains the rate and his reserve pay is based on that he was in receipt of at date of transfer. (Comp. Dec. Feb. 19, 1917.)

Miscellaneous.—An enlisted man who enrolls in the Fleet Naval Reserve within four months after honorable discharge from the regular Navy, and who, during such original enrollment (as distinguished from reenrollment), is ordered to active duty in time of war, is entitled to the same pay and increases for active duty as if he had reenlisted in the Navy within four months from date of his last discharge therefrom (this in addition to his retainer pay). (Comp. Dec. May 22, 1917.)

The active duty pay of transferred members of the Fleet Naval Reserve of the Naval Reserve Force is not subject to deduction for hospital fund; such deduction (20 cents per month) is made by the disbursing officer in S. & A. from retainer pay. (S. A. M., 4297.)

The amount of court-martial checkage (under 4893 N. I.) to which an enlisted man of the Navy is entitled to be refunded, upon transfer to the Fleet Naval Reserve, depends upon the kind of discharge he would have been given had he then been discharged instead of transferred. (Comp. Dec. May 9, 1917.)

*Travel allowance.*—"No member [Fleet Naval Reserve] shall be entitled to travel allowance unless the period of such active service is for not less than one month, or unless specifically provided for by such regulations as may be prescribed by the Secretary of the Navy."

*Penalties.*—"Any pay which may be due any member of the Fleet Naval Reserve shall be forfeited when so ordered by the Secretary of the Navy upon the failure, under such conditions as may be prescribed by the Secretary of the Navy, of such man to report for inspection."

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887. Class 2—Naval Reserve.—*Pay, retainer:* Before confirmation, \$12 per annum; after confirmation in rank or rating, "two months' base pay of the corresponding rank or rating in the Navy."

*Pay, longevity.*—Officers of the Naval Auxiliary Reserve are not entitled to longevity increase for prior service rendered in the Naval Auxiliary Service. (Comp. Dec. June 27, 1917.)

*Clothing allowance.*—See paragraph 884.

888. Class 3—Naval Auxiliary Reserve.—*Pay, retainer:* Before confirmation, \$12 per annum; "after confirmation in rank or rating \* \* \* for officers, one month's base pay of the corresponding rank in the Navy, and for men, two months' base pay of the corresponding rating in the Navy."

*Clothing allowance.*—See paragraph 884.

889. Class 4—Naval Coast Defense Reserve.—*Pay, retainer:* Before confirmation, \$12 per annum; after confirmation in rank or rating, "two months' base pay of the corresponding rank or rating in the Navy."

*Pay, active service.*—A man enrolled in the Naval Coast Defense Reserve within four months of his discharge from the Navy; immediately after enrollment he was ordered to and reported for active service for training; within a few days after reporting for this duty the Reserve forces were mobilized for active service in time of war: The man is entitled to—

1. C. S. C. money for previous enlistments in the Navy.
2. Citizenship money for previous enlistments in the Navy (if conforming to requirements of "G. O. 34").
3. Credit of clothing gratuity as in time of war, viz, \$60.

He is not entitled to—

1. Honorable discharge gratuity as his enrollment in the reserve was not a reenlistment in the Navy. (Comp. Dec. May 31, 1917.)

Officers of the Naval Coast Defense Reserve are entitled to count previous service in the Regular Navy for purposes of active duty pay. (Comp. Dec. Mar. 23, 1917.)

The enlisted personnel of the Naval Coast Defense Reserve (including female members) on active duty, is entitled, during the period of the war, to the flat base increase provided by act May 22, 1917. (Comp. Dec. June 27, 1917.)

*Clothing allowance.*—See paragraph 884.

"A man may be confirmed in his rating at any time after he has performed three months' active duty." (Instructions for commanding officers of the Naval Reserve Force.)

"Female nurses who are enrolled as members of the Naval Coast Defense Reserve are, when placed on active duty, entitled to receive pay at the same rate as authorized for members of the Nurse Corps (female) when on active duty." (Comp. Dec., Apr. 5, 1917.)

Female nurses enrolled in the Naval Coast Defense Reserve "after properly qualifying as required by the \* \* \* law, are entitled to retainer pay at the same rate as provided for the Naval Reserve, namely, two months' base pay at the rate authorized by the Act of May 13, 1908, for members of the Nurse Corps (female)." (Comp. Dec., Apr. 5, 1917.)

Female nurses enrolled as members in the Naval Reserve Corps "are not entitled to receive credit on account of uniform gratuity." (Comp. Dec., Apr. 5, 1917.)

The subsistence of "men of the Naval Coast Defense Reserve 'when actively employed' and either 'unavoidably detained or absent from vessels to which attached under orders,' or 'on detached duty' may be credited on the pay rolls in the sundry credit column, whether he be an enlisted man of the Navy proper or an enrolled man of the Naval Coast Defense Reserve." In either case the man must have been on duty entitling him to the subsistence, the per diem

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rate must have been previously fixed for him while upon such duty, and in cases of those unavoidably detained or absent from vessels to which attached under orders his subsistence ration must be stopped on board his ship and no credit for commutation therefor be given to him. (Comp. Dec., Mar. 23, 1917.)

**890. Class 5—Volunteer Naval Reserves.**—Members of this class are eligible for membership in any one of the other classes of the Naval Reserve Force and obligate themselves to serve in the Navy in any one of said classes *without retainer pay and uniform gratuity* in time of peace.

**891. Class 6—Naval Reserve Flying Corps.**—*Pay, retainer.*—Before confirmation, \$12 per annum; after confirmation in rank or rating, "two months' base pay of the corresponding rank or rating in the Navy."

*Clothing allowance.*—See paragraph 884.

**892. Medical Reserve Corps.**—*Pay, officers'.* Entitled to pay and allowances while serving under orders which put them in a duty status. (Comp. Dec., Oct. 13, 1914.)

Constructive service not allowed. (Comp. Dec., Mar. 27, 1915.)

An officer of the Medical Reserve Corps is entitled to 10 per cent additional for sea service. (Comp. Dec., June 3, 1915.)

An officer of the Medical Reserve Corps ordered to Government Hospital for the Insane for treatment is not entitled to pay for the period of such treatment, as it is not an assignment to active duty. (Comp. Dec., June 10, 1916.)

An officer detached from one duty and ordered to another is entitled to pay for only such part of intervening period as may be necessary to perform the required travel. (Comp. Dec., June 30, 1916.)

A medical reserve officer reported at shore station two days ahead of time is entitled to shore pay but not to commutation of quarters for the two days. (Comp. Dec., Aug. 12, 1914.)

But an officer who reports on board ship prior to the date on which he was ordered to report is not entitled to the additional for sea pay prior to the date on which he was ordered to report. (Comp. Dec., Aug. 15, 1914.)

**893. Dental Reserve Corps.**—"That a Navy Dental Reserve Corps is hereby authorized to be organized and operated under the provisions of the act approved August 22, 1912, providing for the organization and operation of a Navy Medical Reserve Corps \* \* \*." (Act Aug. 29, 1916.)

**894. Marine Corps Reserve.**—(Act Aug. 29, 1916.)—The Marine Corps Reserve, consisting of five classes, is "established under the same provisions in all respects (except as may be necessary to adapt the said provisions to the Marine Corps) as those providing for the Naval Reserve Force."

The five classes correspond to the following five classes of the Naval Reserve force.

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The Fleet Naval Reserve; The Naval Reserve; The Coast Defense Reserve; The Volunteer Naval Reserve; and The Naval Reserve Flying Corps.

"The retainer pay and active-service pay of members of the Marine Corps Reserve shall be paid from appropriation 'Pay, Marine Corps.'" (Act Aug. 29, 1916.)

Enlisted men of the Marine Corps *transferred* to the Fleet Marine Corps Reserve receive retainer pay, and in addition, active-service pay when on active duty. *Transferred* members are subjected to checkage for hospital fund from retainer pay, at all times, while *enrolled* members pay hospital fund when on active duty only. (Comp. Dec. Dec. 27, 1916.)

**894a. Uniform gratuity, officers.**—Officers of the Marine Corps Reserve are entitled to uniform gratuity of \$50 on first reporting for active service for training during each period of enrollment, which gratuity may be paid on the first pay voucher. In time of war or national emergency, upon reporting for active service they will be credited with a uniform gratuity of \$150 (less any previous credits and payments during current enrollment). In both instances, if previously prescribed by regulation, such officers may be required to furnish certificate of the commanding officer that he had provided himself with all necessary uniform and equipment. (Comp. Dec. Mch. 13, 1917.)

**895. Naval Militia** (act of Feb. 16, 1914). For full text of act see G. O. No. 77, dated February 25, 1914.

"The period of enlistment in the Naval Militia shall be three years." 1 (Act Aug. 29, 1916.)

(a) *Accounts and pay.*—During the period of service on a vessel of the regular Navy accounts of officers and men will be kept on the regular Navy pay roll (S. & A. Form 1). Four copies of the roll should be made—one for the Auditor for the Navy Department, one for the adjutant general of the State concerned (which copy is transmitted through the Division of Naval Militia Affairs, Navy Department), one copy for the supply officer of the ship, and one copy to be retained by the supply officer of the Naval Militia. These rolls will be prepared by the supply officer of the ship, assisted by the supply officers of the Naval Militia on board. The rolls will cover, and payments will be made for, the period from date of leaving home to join the ship until date of detachment therefrom plus the necessary time to reach their respective homes traveling by the shortest usually traveled route. The roll to the auditor will be accompanied by all necessary substantiating vouchers. (See Naval Militia circular letters and Comp. Dec., May 9, 1917.)

Officers and men of the Naval Militia are paid from "Arming and equipping Naval Militia." In time of war, when taken over as National Naval Volunteers, they are paid from "Pay, Navy."

NOTE.—Officers will be taken up on the rolls upon presentation of original orders, two copies of which, duly certified, will be furnished the supply officer. On the copies forwarded with the provision return, the supply officer will place a certificate as to the number of rations that were issued in kind to the men shown thereon.

The pay of a bonded officer of the Naval Militia begins from the day he reports at his local rendezvous in obedience to call, whether found qualified or not. (Comp. Dec. June 22, 1917.)

The pay of an officer of the Pay Corps of the Naval Militia, while performing active Naval Militia duty which does not involve disbursement of public money, is not contingent on his furnishing bond. (Comp. Dec. July 6, 1917.)

Transient additions to pay may be paid men of the Naval Militia the same as if in the regular service. Comp. Dec. June 18, 1914.)

While serving afloat officers and men receive 10 per cent for sea duty the same as those in the regular naval service. (Comp. Dec. June 18, 1914.)

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Officers and men receive the pay of their rank or rating but no increase for longevity. (Comp. Dec. June 18, 1914.)

Members of Naval Militia are not subject to checkage of 20 cents per month for hospital fund. (Comp. Dec. Aug. 25, 1914.)

The pay of an officer of the Naval Militia a witness at target practice, if present as a properly authorized participant (and not merely as a witness) is entitled to pay provided by act February 16, 1914. (Comp. Dec. Sept. 19, 1914.)

Officers of the Naval Militia when on active duty receive the same pay as officers of corresponding grades of the Navy or Marine Corps. (Act Aug. 29, 1916.)

Enlisted men during periods of active service are "entitled to the same pay as enlisted men of corresponding rate or rank of the Navy or Marine Corps." (Act Aug. 29, 1916.)

The Naval Militia act of February 16, 1914, contains no authority for the ordering of Naval Militia officers to Washington for the performance of the duty contemplated and Naval Militia officers could not by orders issued to them under the authority of that section become entitled to compensation from Federal funds. (Comp. Dec. Oct. 2, 1916.)

The governor of the State concerned must recommend and the Secretary of the Navy must authorize the attendance of a Naval Militia officer at a naval service school to entitle him to pay while pursuing a course of instruction. During actual attendance under instruction at a naval flying school if appointed a student naval aviator and lawfully detailed for duty involving actual flying in aircraft, such Naval Militia officer is entitled to 35 per cent increase for such duty allowed officers of the Navy. While in a leave status, during such attendance, he is not entitled to any pay—retainer or otherwise. (Comp. Dec. Apr. 19, 1917.)

Expenses of officers and men authorized (by act Feb. 16, 1914) to and pursuing a regular course of study at any military or naval school or on board ship are payable as follows:

Commutation of quarters—Pay of the Navy.

Traveling expenses of officers—Pay, miscellaneous.

Transportation of enlisted men—Transportation, navigation.

Officers shall \* \* \* receive commutation of subsistence at the rate of \$1 per day, and each enlisted man such subsistence as is furnished to an enlisted man of the regular Navy while in actual attendance upon a course of instruction, payable from "Arms, uniforms, equipment, etc., Naval Militia." (Comp. Dec. Aug. 9, 1916.)

The enlisted personnel of the Naval Militia on active duty is entitled, during the period of the war, to the flat base increase provided by act May 22, 1917. (Comp. Dec. June 27, 1917.)

"When the Naval Militia is called into the service of the United States, or any portion of the Naval Militia is called forth under the provisions of the Naval Militia act of February 16, 1914, their pay shall commence from the day of their reporting in obedience to such call at their local ship, armory, or quarters. The order to take up the accounts of the enlisted men must give their full names, ranks, or ratings, and the date of their reporting in obedience to the call of the President at their local ship, armory, or quarters." (General Order No. 225, paragraph 20.) (For definition of "local" and "Federal" rendezvous see par. 895a.)

In general, the pay of members of the Naval Militia when called for active service for war begins, as a charge against Federal funds, on the date of their reporting for Federal service in obedience to call, at their local ship, armory, or quarters, and continues until their fitness or unfitness for Federal service in the National Naval Volunteers is formally determined. During the intervening period their pay is the same as that provided for 9/13/17.

equal ranks or ratings in the regular Navy. Men enlisted in the Naval Militia after the militia has been mobilized for Federal service receive the full pay of their ratings from Federal funds from date of enlistment. (Comp. Dec. June 6, 1917.)

Members of the Naval Militia who decline to take oath as members of the National Naval Volunteers are nevertheless entitled to pay from date of reporting at the Federal rendezvous to the date they are returned to their local rendezvous and discharged from the service of the United States. (Comp. Dec. July 6, 1917.)

"An officer of the Naval Militia is not entitled to pay for time required to travel to and from attendance at a service school, but while in attendance at such schools under proper authority is entitled to the pay and allowances of his rank (including mileage) as provided for officers of the regular Navy." (Comp. Dec. Mar. 22, 1917.)

"Officers and men of the Naval Militia are paid on the basis of a thirty-day month." No pay is allowed for the 31st of a month. (Comp. Dec. Jan. 11, 1917, reaffirming Comp. Dec. Dec. 31, 1914.)

Officers of the Naval Militia and National Naval Volunteers are not entitled to longevity pay for previous service not in the United States, but they are entitled to longevity credit for all previous service in the United States which an officer of the regular Navy or Marine Corps would for purposes of pay receive credit for. (Comp. Dec. May 10, 1917.)

(b) *Transportation*.—Officers of the Naval Militia for travel in the United States receive mileage under same conditions and in same manner as officers in the regular service. Outside the United States they receive expenses. (Comp. Dec. June 18, 1914.)

At the termination of service of the Naval Militia with the Regular Navy, members thereof may be paid the amount due them to the date of their detachment from the ship plus the number of days required for them to travel to their homes by the shortest usually traveled route. (Comp. Dec. May 9, 1917.)

(c) *Rations*.—The commanding officer will furnish the supply officer an order (8 copies, alphabetically arranged) for all enlisted men of the Naval Militia who may be subsisted in the general mess, they being carried there as supernumeraries. This list will show the name and rate of each man, the date of leaving home rendezvous and date of reporting on board. Opposite each name will appear the dates inclusive rationed, except for those whose rations are commuted. On the commanding officer's order will appear a certificate by the commanding officer of the Naval Militia on board certifying that the men named actually served on board in the ratings shown opposite their respective names during the period stated. Where militia of more than one State is represented on board, separate lists will be prepared for each State and arranged separate for each battalion. Four copies of this order will accompany the supply officer's provision return to S. & A., and one copy for each of the four pay rolls.

The commanding officer of vessels of the regular Navy will furnish the supply officer with an order, in quadruplicate (alphabetically arranged), for the commutation of rations of chief petty officers of the Naval Militia on S. & A. Form No. 41, the original of which will be attached to the monthly ration voucher (S. & A. Form 233).

When cruising on vessels of the regular Navy enlisted men of the Naval Militia are rationed with the crew of the vessel upon which they are serving. (Comp. Dec. June 18, 1914.)

(d) *Aeronautic section—Naval Militia*.—"Officers and enlisted men of the aeronautic sections of the Naval Militia, while engaged in actual service or instruction with aircraft, involving actual flying, are entitled to the same increase 9/13/17.



of pay for such duty under the same conditions that would authorize its payment to the officers and enlisted men of the Navy." (Comp. Dec. Nov. 7, 1916.) (See par. 841-4.) (See also Comp. Dec. Apr. 19, 1917, under "(a)" supra.)

895a. Rendezvous, local and Federal—definition of.—"The local rendezvous is the local armory or other place in the city in which the Naval Militia unit is located, designated by the State, Territory, or the District of Columbia authorities, as the rendezvous for that particular Naval Militia unit. In some cities the local rendezvous will be the battalion headquarters." (General Order No. 225, paragraph 3 (a).)

"The Federal rendezvous is the headquarters of a naval district, a naval station, navy yard, ship, or other place, designated by the Navy Department as a rendezvous for the Naval Militia organizations. The Federal rendezvous for the Naval Militia will be published in circular letters of the Division of Naval Militia Affairs from time to time." (General Order No. 225, paragraph 3 (b).)

896. National Naval Volunteers.—The act of August 29, 1916, provided retainer pay for members of the Naval Militia and for their enrollment in times of emergency or war in the National Naval Volunteers. Enrollment in the latter is precedent to drawing retainer pay ("that no member of the Naval Militia shall be entitled to the retainer pay \* \* \* until he has enrolled in the National Naval Volunteers").

The purpose of the National Naval Volunteers is shown in the following excerpt from the above-referenced act:

"That to provide a force for use in any emergency, including that of actual or imminent war, requiring the use of naval forces in addition to those of the Regular Navy, of which emergency the President shall be, for the purposes of this act, the sole judge, there is hereby created a force, to be known as the 'National Naval Volunteers,' in which the President alone is authorized, under such regulations as he may prescribe, to at any time enroll, by commission, warrant, and enlistment, respectively, and without examination, such number of the officers and men of the various branches of the Naval Militia as he may decide to so enroll \* \* \*."

"That every person enrolled in said Volunteers shall, from the date of the call of the President, and during the continuance of his active service under said call, stand relieved from all duty as a member of the Naval Militia, and shall, during said period, have in said Volunteers all the authority and obligations of a person of similar rank, grade, or rate in the United States Navy or Marine Corps, shall be governed by the laws and regulations for the government of the Navy, and shall, during his time of active service, be entitled to the same pay and allowances as are, or may be hereafter, provided by law for a person of similar rank, grade, or rate in the United States Navy and Marine Corps, respectively."

Members of the National Naval Volunteers do not pay 20 cents hospital fund when not in active service. (Comp. Dec. Oct. 7, 1916.)

"Enrollment in the National Naval Volunteers shall be for three years from date of acceptance of oath." (Cir. Letter No. 146, Divis. Naval Militia Affairs, Feb. 19, 1917.)

(a) Pay—Enlisted personnel.—The National Naval Volunteers on active duty are entitled, during the period of the war, to the flat base increase provided by act of May 22, 1917. (Comp. Dec. June 27, 1917.)

(b) Clothing.—All members of the National Naval Volunteers who are discharged from the Federal service will turn in to the supply officer of the ship or station on which he is serving all Federal clothing and equipment except such as may be required for personal use in returning to home station. (S. A. M., 4264.) All such clothing "which is found fit for issue will be surveyed, reappraised, and issued in the manner outlined in art. 4739 N. I." (S. A. M., 4298.) (See par. 246-2.)

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897. Coast Guard.—The pay of commissioned officers of the Revenue-Cutter Service is the same as provided for commissioned officers of the Army (sec. 3, act Apr. 12, 1902). The Revenue-Cutter and Life-Saving Services compose the Coast Guard Service (act Jan. 28, 1915). Commissioned officers of the Coast Guard Service (Revenue-Cutter branch) when performing duty in time of war, under direction of the Secretary of the Navy, do not receive the 10 per cent provided for commissioned officers of the Navy on sea duty. Warrant officers, petty officers, and enlisted men of the Coast Guard, during the continuance of the war (in accordance with act May 22, 1917), receive the same rate of pay as prescribed for corresponding grades or ratings and length of service in the Navy. (Comp. Dec. June 19, 1917.)

The officers and crews of vessels of the Coast Guard, when operating with the Navy in districts in which there are no special disbursing agents, or when it is not practicable to touch at a port where there is such disbursing agent, may be paid by officers of the Pay Corps—ashore or afloat. Prior to such payment, the commanding officer of the Coast Guard vessel concerned will present to the disbursing officer designated three pay rolls (one original and two memorandum copies). These rolls should be examined by the disbursing officer to satisfy himself that the period covered has not been previously paid, and he should "note thereon the period for which payment is made by him and all payments should be made to the individuals themselves." (Comp. Dec. July 27, 1917.) "One original and two memorandum copies, prepared on Coast Guard forms, of each pay roll and pay voucher shall be submitted to the proper supply officer of the Navy for payment. The original pay roll shall be receipted by each person receiving pay thereon when payments are made in cash; when by check no signature will be required." (Coast Guard G. O. No. 19, dated Aug. 2, 1917.)

"A copy of each pay roll and voucher, certified by the naval supply officer paying the same to be a true copy of the original, shall be submitted to Coast Guard headquarters [by the supply officer] through the proper channels as soon as possible after the payment of the same, accompanied by copies of all documents, proposals, etc., attached to the originals of these pay rolls and vouchers. One memorandum copy of all pay rolls and vouchers will be retained by the naval supply officer paying the same for his record. The original of all pay rolls and vouchers settled by him shall be forwarded with his account when the same is submitted to the Auditor for the Navy." (Coast Guard G. O. No. 19 dated Aug. 2, 1917.)

Note.—The supply officer making payment will take charge of all three rolls. The copy "submitted to Coast Guard headquarters," as above instructed, will be addressed to "Accounting Division, S. & A., Navy Department," with "For Coast Guard headquarters" noted in the lower left-hand corner of the covering. This copy is examined in S. & A. for the purpose of adjustment of appropriations. It is then forwarded to the Coast Guard headquarters, from which office it is sent to the Auditor for the Treasury. (This is the copy referred to by the comptroller in his decision of July 27, 1917, as necessary to be sent to the Auditor for the Treasury.)

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## CHAPTER XII.

### DISBURSING—RETURNS.

#### Section 56.—DISBURSING VOUCHERS AND RETURNS.

NOTE.—Table of returns, see paragraph 964; Packing, paragraph 958; Dispatch, paragraph 959; Settling accounts, paragraph 51; Commanding officer's signature, paragraph 136.

901. In general.—“All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them. (Sec. 3623, R. S.)” (N. R. 4301.)

“Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled and imprisoned not more than ten years. (Sec. 90, act Mar. 4, 1909.)” (N. R. 4313.)

“Every officer who receives public money which he is not authorized to retain as salary, pay, or emolument shall render his accounts quarterly.” (N. I. 4921-1.)

The adjustment of a disbursing officer's account with the Government rests primarily upon his rendition to the Auditor for the Navy Department of a quarterly account current, substantiated by original public bills, by original pay rolls with original subvouchers, and by such other original vouchers as will substantiate or explain receipts and transfers of funds. A quarterly schedule of disbursements is required for the purpose of furnishing an abstract by appropriations of all expenditures made on account of public bills and pay rolls.

In order that the Bureau of Supplies and Accounts may locate debits and credits in the controlling accounts of the Naval Establishment, and properly record the condition of the disbursing officer's account with the United States, a copy of the account current, a pay-roll summary, and a copy of the schedule of disbursements are required to be rendered quarterly to the bureau with copies of public bills.

Special returns are required to be rendered to the auditor, to the Bureau of Supplies and Accounts, and to other offices covering details of miscellaneous transactions, as referred to below and in paragraph 964.

The presentation by a disbursing officer of a voucher properly receipted by the person entitled to payment is but *prima facie* evidence of actual payment by him, and will not entitle him to credit unless the amount has been actually paid to the proper person or his representative. (1 Comp., 228.) Fraudulent vouchers, see paragraph 666.

Disbursing officers can not certify to true copies of papers filed in support of vouchers they are to settle. (A. P. M. 1910, par. 875, quoting auditor Oct. 28, 1903.)

Officers signing returns and vouchers (covering receipt and expenditure of public funds) must use their customary official signature. (S. A. M., 3316.)

In preparing accounts for the auditor's office the account current, schedule of disbursements, and all public bills shall be transmitted *flat*, not folded. When the schedule of disbursements consists of two or more sheets they shall be securely fastened together. Public bills and all subvouchers shall be securely fastened together with the dealer's bill on the top or front and the public bill on the bottom or back. The account current, schedule of disbursements, and all public bills must be briefed on the back and the public bills numbered.

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A separate pay roll, index, and recapitulation shall be rendered for Navy officers, Navy enlisted men, Marine officers, and Marine enlisted men, also for the Naval Reserve. Each pay roll shall have its own cover, index, and recapitulation securely attached to it. When an account includes pay rolls of two or more vessels, separate pay rolls, as above indicated, shall be rendered for each vessel.

The grand recapitulation as heretofore furnished will be discontinued and a typewritten grand recapitulation in the following form shall accompany the account current.

## GRAND RECAPITULATION.

	Total credits.	N. H. fund.	C. & S. S.	Money.
U. S. S. Vermont:				
Navy officers.....	\$0000.00	\$000.00	\$000.00	\$000.00
Navy enlisted men.....	00000.00	000.00	000.00	000.00
U. S. S. Kansas:				
Navy officers.....	00000.00	000.00	000.00	000.00
Navy enlisted men.....	00000.00	000.00	000.00	000.00
Total Navy.....	00000.00	000.00	000.00	000.00
U. S. S. Vermont:				
Marine officers.....	00000.00	000.00	000.00	000.00
Marine enlisted men—				
January roll.....	00000.00	000.00	000.00	000.00
February roll.....	00000.00	000.00	000.00	000.00
Total marines.....	00000.00	000.00	000.00	000.00
U. S. S. Vermont:				
Naval Reserve.....	00000.00	000.00	000.00	000.00
Grand total.....	00000.00	000.00	000.00	000.00

S. A. M., 4009.

902. Time allowed for rendition.—“Such accounts, with necessary vouchers, etc., shall be mailed or otherwise sent to the Auditor for the Navy Department within twenty days after the period to which they relate.” (N. I. 4921-2.)

“Provided, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirements of mailing or otherwise rendering accounts, as aforesaid, within ten or twenty days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them.” (Sec. 3622, R. S., as amended by act July 31, 1894.) “Officers should, when it is impossible to comply, make such explanations in the letter transmitting their accounts as will enable the accounting officers to determine as to their delinquency.” (N. I. 4921-3.)

“Officers shall be allowed twenty days for the rendition of their quarterly returns to the Bureau of Supplies and Accounts, and for their final returns upon detachment such time as may be necessary, not exceeding twenty days.” (N. I. 4922-1.) “They shall render their final accounts to the Auditor for the Navy Department, as prescribed by Article I 4921 for quarterly accounts.” (N. I. 4922-2.) (See also par. 51.)

“The time prescribed for the rendition of final returns and accounts begins from the date of arriving at their domiciles, provided there be no unnecessary delay in so arriving, a certificate of which date must be filed with returns and accounts.” (N. I. 4922-3.)

The day of arrival shall be counted as a day of travel. (Comp. Dec., Feb. 21, 1914.)

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903. Account current.—“Supply officers of ships shall render to the Auditor for the Navy Department quarterly, and when detached

“(b) An account current (S. and A., Form 21), giving date of bond and showing all receipts and expenditures of money. It shall also show an analysis of the balances severally standing to the credit of the supply officer in authorized depositories, naming them, and also the amount of cash actually on hand. All public bills, properly receipted and approved by the captain, and the prescribed inventories of foreign silver currency on hand [see par. 606] must accompany the account current.” (N. I. 4912-1.)

“Disbursing officers are required to keep their accounts with the United States separate and distinct under every bond given by them and to state in the caption of each quarterly account the date of the bond under which it is rendered.” (N. I. 4942.)

The quarterly verification of cash must be certified to on the face of the account current by the inventorying officer, as provided in paragraph 604. (S. A. M., 415; Tr. Dep. Cir. 52.)

As gains or losses on sales of bills of exchange are reported to the auditor when occurring (see par. 559), such entries on accounts current do not require substantiation.

Credit entries appearing in accounts current, where credit is to be made to any appropriation other than “Provisions, Navy,” or the “Clothing and small stores fund,” will be supported by detailed vouchers substantiating the credits by items, unit values, and extensions. Where possible, a statement signed by the head of department whose appropriation is concerned, to the effect that the credit taken is a proper one, should be appended to these subvouchers.” (S. A. M., 1247.)

The amounts received from the treasurers of officers’ messes for breakage and loss of mess outfits must be shown in such detail as to show the quarter or quarter to which the same pertains and the vessel or vessels involved. If there is not sufficient room on the account current to show this information, a supplemental sheet will be securely attached to the copy of the account current forwarded to S. & A., showing details of collections received. (S. A. M., 4010.)

In no case will an officer combine any part of the account of the “first quarter” (of a fiscal year) with the account for the previous quarters. (S. A. M., 399.)

Funds received by check and deposited by an officer to his own credit will be “taken up by the receiving officer as funds received by check, and shown, in the analysis of balances, as in transit, until notice is received from the depository that the amount is placed to his official credit.” (N. R. 4333-4.)

“The balances acknowledged by disbursing officers and their analyses thereof must actually represent the state of their business at the close of the last day for which the accounts are rendered. \* \* \* All transactions coming within the time covered by an account shall be reported therein. No payments or collections not actually made during the period of an account shall be included therein.” (Tr. Cir. 52, July 29, 1907.) (But special payments to marines, see par. 861-5.)

“If disbursing officers do not for any reason receive from their depositories the monthly statements required to be rendered to them \* \* \* in time for them to analyze their balances in the manner contemplated by the standard form of account current \* \* \* they shall not delay the rendition of their accounts so as to make them delinquent, but shall compute their net balances from their check stubs and state that such balances are so computed, together with a report of the cause of their failure to compute such balances in the prescribed manner.” (Tr. Cir. 52, July 29, 1907.)

“Each officer disbursing in part by cash and drawing his official checks to obtain cash to make payments shall render with his account a subsidiary 5/24/17.

cash account, the balance of which should agree or be reconciled with his cash as shown by his analysis of balances with his account current." (Tr. Cir. 52, July 29, 1907.)

List of exchange for cash checks, see paragraph 627; list of first and last checks drawn, see paragraph 628; canceled checks and list thereof, see paragraph 622.

"A duplicate of the account current and of the schedule of disbursements shall be forwarded quarterly to the Bureau of Supplies and Accounts." (N. I. 4913-1.) (See par. 906.)

"A copy of the quarterly account current shall be forwarded to the commander in chief for the fleet paymaster." (N. I. 4923-1.)

**904. Pay rolls and vouchers.**—(See also par. 691 et seq.; Marine rolls, see par. 861.) "Supply officers of ships shall render to the Auditor for the Navy Department quarterly, and when detached—

"(a) A general pay roll (S. & A. Form No. 1), embracing the individual accounts of officers and men. \* \* \*

"(c) All transfer accounts and rolls of officers or men, whether to or from the ship.

"(d) All pay receipts; orders for one-fourth additional pay to such of the crew as are detained beyond the expiration of the time of their enlistment; for increased pay to men enlisting under continuous service; for crediting 'honorable-discharge' money; for 33 cents per diem to men employed as firemen \* \* \* for money paid for transportation of officers or crew to any point whatever, either at home or abroad; for all ratings and disratings; for good-conduct medals; extra pay to gun captains, gun pointers, and certificated graduates of courses of instruction; for crediting newly enlisted men with out-fits; and for taking them up from the dates of their enlistments.

"(e) All original letters or copies thereof from officers of the Pay Corps, Auditor for the Navy Department, and the Navy Department, and other papers necessary to substantiate the accounts." (N. I. 4912-1.) (Officers' orders, see par. 846; requests for checkage, see par. 922 (b).)

"A column in the pay roll shall be headed as follows: 'We, the subscribers, severally acknowledge the correctness of our respective accounts as here stated, and to have received the sums set opposite our respective names in the clothing and small stores and in the cash columns. (Not to be signed in duplicate.)' 'We, who sign below as witnesses, were present at the time of this acknowledgement.' The roll transmitted to the Auditor for the Navy Department shall bear in this column the signature of each man whose name is borne thereon. In the case of enlisted men, each signature shall be witnessed by an officer. Where the same officer witnesses all the signatures on one page, as indicated by his initial stamp, he may sign the following: 'Witness to each signature on this page, stamped on the bottom of the page.'" (N. I. 4912-3.)

"Clothing and small stores and money receipts ordinarily shall not be forwarded with the pay roll, but shall be considered as void as soon as the roll is signed. In case it is found impracticable for a man to sign the roll, the cash and clothing and small stores receipts shall be referred to by number in the signature column and forwarded with the roll. No certificate of unsigned accounts is required." (N. I. 4912-4.) All receipts must be sent in when a man is discharged overpaid.

Check notations, see paragraph 768.

Pay-roll credits on account of sales of effects of deceased men and deserters will be supported by account of sale. (See par. 794.)

If not offset by a correspondent checkage, a credit on the account of a returned deserter of balance from deserters' roll must be supported by certified copy of departmental authority for removal of mark of desertion (par. 798).

Authority must be shown for taking up his own or the personal accounts of another officer of the Pay Corps, if disbursing duty at another station has recently been completed. (See par. 50.)

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Pay-roll credits on account of repayment of deposits to enlisted men and payment of interest thereon will be substantiated by the "Deposit record book," accompanied by a "Statement of deposits and interest" (Form 50) prepared as provided in paragraph 743.

Overpayment notations, see paragraph 691.

All vouchers pertaining to one account should be placed together, and the different sets of vouchers should be arranged in the sequence in which the names appear on the pay roll, i. e., according to pay number.

"The supply officer is required to obtain from the captain of the ship a certified copy of the prescribed complement, and to transmit it with his accounts for settlement." (N. I. 4912-2.)

**905. Public bills.**—After preparation, as provided in paragraph 671 et seq., originals (S. & A. Form 51), accompanied by original requisition, original dealer's bill, proposal and acceptance, and original subvouchers, if any, will be forwarded to the auditor quarterly with the account current.

Memorandum copies will be forwarded quarterly to S. and A., as provided in paragraph 906. Other memorandum copies will be distributed monthly as provided in paragraph 678.

**906. Schedule of disbursements.**—(Account current, see par. 903.) A quarterly "Schedule of disbursements" (Form 21a) shall be prepared and forwarded to the Auditor for the Navy Department. A copy will be rendered to the Bureau of Supplies and Accounts.

"With the quarterly schedule of disbursements transmitted to the Bureau of Supplies and Accounts shall be forwarded the memorandum copies of public bills for expenditures under all the bureaus of the Navy Department and the office of the Secretary." (N. I. 4913-2.)

"Supply officers ordered to a ship or station upon any day between the first and last days of the quarter shall render a schedule of disbursements for the fractional portion of the quarter. After detachment they shall continue to render schedules of disbursements as prescribed in paragraph 1 as long as any public funds remain in their possession." (N. I. 4913-3.)

"A copy of the quarterly schedule of disbursements will be retained in the permanent files of the office." (N. I. 5223-6.)

"In entering the amount paid for repayments of deposits on schedule of disbursements, the amount of the deposits and the amount of the interest thereon shall be stated separately, the former being debited to 'Pay of the Navy deposit fund,' and the latter to 'Pay of the Navy.'" (N. I. 4889-4.)

**907. Pay-roll summary.**—The supply officer of a ship shall prepare a summary of each completed pay roll (S. & A. Form 61), showing separately the amounts chargeable under the several titles to officers, crews, and marines, which should be certified, approved, and transmitted with his account current for the Paymaster General." (N. I. 4914-1.)

**908. Analysis of pay.**—"The supply officer of a ship shall submit quarterly and upon detachment an analysis by ranks and ratings of the charges against the appropriation 'Pay of the Navy' for accrued pay of officers and enlisted men of the Navy credited by him on each pay roll carried during the period, using Supplies and Accounts Form No. 13, analysis of Pay of the Navy." (N. I. 4914-2.)

**909. Monthly abstracts of deposits by enlisted men** (S. & A. Form 49), separate for crew and for marines, will be forwarded to the auditor immediately after the first day of the month, as provided in paragraph 748.

**910. Annual reports—Balances, June 30.**—The auditor should be notified by letter on June 30 of balances on hand at close of fiscal year.

**911. Miscellaneous returns:**—

1. *Allotments.*—(a) Allotment granted, see par. 722; (b) allotment discontinued, see par. 729; (c) allotment expiring, see par. 729.

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2. *Bills of exchange*.—(a) Money statement, see par. 555; (b) letter of advice, see par. 558; (c) account of sale, see par. 559.
3. *Deceased men* (statement of accounts) (S. & A. Form 329).—(See par. 791.)
4. *Deposit of funds to credit of United States*.—The Bureau of Supplies and Accounts and the Auditor for the Navy Department will be notified by letters forwarded direct when deposit is made. (N. I. 5282.)
5. *List of officers*.—When a vessel is placed out of commission, to the Bureau of Navigation direct. (N. I. 5223-49.)
6. *Sale of condemned supplies*, account of, see par. 227.

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## Section 57.—AUDITOR'S SETTLEMENTS.

921. *Auditor's statement of differences*.—(Duties of auditor, see par. 644.)—After examination of a disbursing officer's quarterly returns, the Auditor for the Navy Department renders to the officer concerned a statement of differences. Such statement serves to notify the disbursing officer whether or not the balance due the Government as shown by his account current agrees with the balance due as computed by the auditor after passing upon the correctness of the accounts. Where a difference exists, the items making up the amount thereof are enumerated, the reason why they were not passed being stated in each case, and the disbursing officer is required to take steps toward their removal.

Differences are of two kinds, viz, suspensions and disallowances.

(a) *Suspensions* of items in a disbursing officer's account are made by the auditor "in order to obtain further evidence or explanation necessary to their settlement." (Act July 7, 1894.)

"A suspension of action by an auditor is not a final decision of such officer." (1 Comp., 381.)

Suspensions if not removed will subsequently appear as disallowances.

(b) *Disallowances*.—An officer of the Pay Corps is required to make good from his own funds (par. 926) all disallowances in his accounts not removable by any other method.

922. *Removal of differences*.—Suspensions are removable only by the auditor. (1 Comp., 381.) Disallowances are removable within one year only by the comptroller; subsequently only by the auditor. (4 Comp., 303.) Removal may be directed by the Court of Claims, as provided in paragraph 651c.

Methods of securing removal of differences:

(a) *Explanation or argument*.—In the case of suspensions, appropriate explanations as to the circumstances surrounding particular items should be made to the auditor.

In the case of disallowances, explanation of a transaction or argument concerning the applicability of laws, regulations, and decisions should be made to the Comptroller of the Treasury in the form of an appeal.

(b) *Adjustment by checkage*.—"When an officer of the Pay Corps receives a notification from the Auditor for the Navy Department of a suspension not susceptible of explanation, or of a disallowance of an illegal payment in a personal account, or discovers an overpayment due to error, he may check the amount improperly paid against the account of the person concerned, if such person is still carried on his rolls; if transferred he may, through the regular official channel, request the officer on whose roll the account is borne to make the necessary checkage, forwarding with the request an extract from his roll or the auditor's statement, in duplicate, showing in detail the reason why the checkage is required; all such requests or statements shall be certified by the officers making them to be correct. The officer receiving the request shall then check the amount in accordance therewith, filing same as a pay-roll voucher, noting over the checkage the name of the officer making the request, and shall immediately notify the auditor of the action taken, forwarding at the same time the duplicate extract from the roll or the auditor's statement. If it shall be impracticable to pursue the above course, the extract from the roll or auditor's statement may be forwarded to the Paymaster General of the Navy, together with the latest information as to the whereabouts of the account in question. At the same time the officer making the request shall forward a duplicate copy direct

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to the officer who is to make the checkage if it is known on what roll the account is carried. The Paymaster General upon receiving such a request shall, if he is satisfied of the correctness of same, issue to the proper officer an order to make the required checkage, and he shall also notify the officer making the request that he has done so." (N. I. 4888-3.)

(c) *Adjustment by evidence.*—Where items have been suspended because vouchers were missing, inadequate, or irregular the necessary documents in correct form should, if obtainable, be forwarded to the auditor.

(d) *Adjustment by recovery of funds.*—"A person receiving public money to which he has no legal right and which *ex aequo et bono* he should not retain may be required to refund the same." (4 Comp. 212.) For removal of differences funds thus recovered will be deposited with self as provided in paragraph 572 or deposited to the credit of the United States, as provided in paragraph 632.

923. *Appeals to the comptroller for revision.*—"The balances which may from time to time be certified by the auditors to the Division of Bookkeeping and Warrants or to the Postmaster General upon settlements of public accounts shall be final and conclusive upon the executive branch of the Government, except that any person whose accounts may have been settled \* \* \* may within a year obtain a revision of the said account by the Comptroller of the Treasury." (Act July 31, 1894; 28 Stat. 207.)

Appeals to the comptroller from disallowances of the auditor shall be forwarded direct, and to be considered must arrive in the office of the comptroller within a year from the date of the auditor's settlement [statement] (Comp. Dec. Feb. 19, 1909), not counting the day on which the settlement is made. (8 Comp. 150.)

Every appeal must include a complete statement of all the facts in the case and of the auditor's reason for making the disallowance. Copies of orders involved, if any, should be forwarded, and where statutes are mentioned the date of the act and number of volume and page should be given. (S. A. M. 1411.)

The comptroller has no jurisdiction to consider items in an account *suspended* by an auditor. (1 Comp. 381; id. 448; id. 501.) Only disallowances may be appealed from.

If a disbursing officer has repaid to the Government an amount disallowed by the auditor, the comptroller has no authority to consider the item, as same is not an outstanding difference. Such disbursing officer, however, has authority to submit a claim for the amount so checked to the auditor, and if dissatisfied with that officer's action to appeal to the comptroller within one year, provided he does not accept payment of the amount allowed by the auditor as to any item on which he desires revision. (Comp. Dec. Aug. 18, 1910.)

"After an amount disallowed in a paymaster's account has been refunded to him by the person to whom payment was made the paymaster has no such interest as will authorize an appeal from the settlement of the auditor as to said disallowances." (7 Comp. 666.)

924. *Relief—Funds lost through loss of vessel.*—The accounting officers of the Treasury are authorized to allow losses of this description as provided in paragraph 651b.

925. *Relief by Court of Claims from loss of funds or vouchers without fault or negligence,* see paragraph 651c.

Action may be brought in the Court of Claims for recovery of funds made good in accordance with disallowances which both the auditor and the comptroller have refused to remove.

926. *Settlement of unremovable differences.*—Unremovable differences must be settled from the officer's personal funds by one of the following methods and the auditor advised thereof.

(a) *Deposit with self* if still acting as disbursing officer, as provided in paragraph 572.

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(b) *Deposit to credit of United States,* as provided in paragraph 632.

(c) *Checkage of own account* on the pay roll.

927. *Reopening of accounts.*—"The right of the accounting officers to reopen accounts which have been settled either by themselves or by their predecessors, for the purpose of correcting mistakes of fact arising from errors in calculation or upon the production of newly discovered material evidence or for fraud or collusion has received the sanction of the courts and of the law-making power. The act of July 31, 1894, does not take away or modify that right." (4 Comp. 303.)

"The accounting officers have a right to reopen accounts which have been settled by themselves to correct errors, either of law or fact, but they are not authorized to reopen accounts which have been settled by their predecessors except upon the production of newly discovered material evidence, or to correct mistakes of fact, or for fraud or collusion." (11 Comp. 459.)

"The accounting officers have no jurisdiction to reopen settlements made by their predecessors because a subsequent decision of the courts has so changed the construction of the law under which the settlements were made as to warrant a different result in the settlements." (2 Comp. 401.)

"The accounting officers of the Treasury are not authorized to reopen accounts for the purpose of correcting decisions upon questions of law subsequently held to be erroneous." (6 Comp. 91.) "No subsequent decision upon a doubtful or controverted question of law, essentially modifying a prevailing rule which was applied to the settlement of an account, would authorize the reopening of it, with a view to a readjustment of it in accordance with such decision." (12 Op. Att. Gen. 386.)

"The comptroller has the exclusive right to reopen an account which has been revised by himself or his predecessors." (4 Comp. 303.)

"After the expiration of a year from the date of settlement an auditor has the exclusive right to reopen an account settled by himself or his predecessors." (4 Comp. 303.)

"The auditor has the right to reopen settlements of a predecessor, not appealed from within a year, at any time upon the ground of fraud, error of calculation, or new and material evidence." (Comp. Dec. Dec. 8, 1908.)

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## CHAPTER XIII.

### ACCOUNTING.

NOTE.—As set forth in the Navy Classification of Accounts, naval accounting embraces statistical cost accounting, statistical appropriation accounting, fidelity property accounting, and fidelity money accounting. These various phases of accounting as a function of supply officers afloat are administered in connection with the other functions of these officers, i. e., as supply accounting, disbursing accounting, and purchase accounting, and being thus interwoven with these other functions can not in many of their details be treated separately. This chapter therefore treats of the subject in general; details will be found in the other divisions of this manual.

#### Section 58.—NAVY ACCOUNTING.

**931. Duties of Bureau of Supplies and Accounts.**—"It shall be the duty of the Bureau of Supplies and Accounts to cause property accounts to be kept of all the supplies pertaining to the Naval Establishment, and to report annually to Congress the money values of the supplies on hand at the various stations at the beginning of the fiscal year, the dispositions thereof, and of the purchases and the expenditures of supplies for the year, and the balances remaining on hand at the end thereof. (Act of Mar. 2, 1889.)" (N. I. 4801-1.)

"Complying with and extending the requirements of the above act, a comprehensive, central system of accounts, covering all the financial affairs of the Naval Establishment, shall be maintained under the Bureau of Supplies and Accounts." (N. I. 4801-2.)

Audit and control of property accounts and charging officers for loss to the Government. (See par. 282.)

**932. Accounts of Naval Establishment.**—"The accounts of the Naval Establishment shall be maintained by the Bureau of Supplies and Accounts under the following heads:

"(a) General account: A general ledger shall be maintained with controlling and representative accounts which shall show by totals the balance of all appropriations and funds, also assets, expenditures, liabilities, and investment and closing accounts.

"(b) Cost accounts: The cost accounts shall show the expenditures for the Navy classified under cost or purpose heads (titles), i. e., first cost, additions and improvements, maintenance and operating expenses by ships, stations, and miscellaneous activities. Inventories and depreciation records shall be maintained showing at all times the appraised value of property at industrial navy yards. Records of shop expenses and other industrial accounting data shall also be maintained.

"(c) Appropriation accounts: The appropriation accounts shall be maintained in ledgers which shall show at all times the condition of each appropriation; the unallotted balance, unexpended balance of allotments, encumbrances under contracts and requisitions, unaudited expenditures, unaudited reimbursements, and the balance on the books of the Treasury Department under each appropriation and fund.

"(d) Fidelity accounts: Fidelity accounts for property and money shall be kept for the purpose of maintaining accountability. The property accounts will embrace a record of all receipts and expenditures of property belonging to the Navy, showing values of material under the various stores accounts on each vessel and at each yard and station. The fidelity accounts for money shall

show all receipts, disbursements, and transfers of money by and to each disbursing officer, showing at all times the balance due the United States." (N. I. 4802.)

**933. Appropriations.**—(Complete list of, and accounting numbers for same, see S. & A. Bulletin No. 1; purposes, see phraseology under each appropriation in the Annual Digest of Appropriations issued by the Treasury Department.)

Every expenditure of money for naval purposes is chargeable, immediately or ultimately, to one of the appropriations voted by Congress from the Treasury with the approval of the President. Such charges are immediate in all cases except where stores are purchased or manufactured for stock under "Naval supply account" (par. 934a) or the "Clothing and small stores fund" (par. 935), when the immediate charge will be made to one of these accounts. When stores held under naval supply account are issued for use they become a charge on the appropriation concerned.

Appropriations may be divided into two classes: Continuing (known also as permanent) and annual. Continuing appropriations are as a rule for the purpose of acquiring new property, for improvements to old property, or for repairs to old property when the expense is regarded as too large an item for an annual appropriation to bear. Continuing appropriations become available at the beginning of the next fiscal year after the passage of the appropriation act and remain open until exhausted or turned back into the Treasury. Annual appropriations are mainly for the purpose of maintaining and operating property already acquired and for all current or running expenses. Annual appropriations run for the fiscal year ending June 30, and can be obligated only by contracts actually entered into or services actually rendered during the fiscal year for which they are made. (The appropriation "Provisions, Navy," runs for two fiscal years.) They remain open for the payment of such obligations for two full fiscal years after the close of the year during which they are current. (Act of June 20, 1874-18, Stat., 110.)

"All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no other." (Sec. 3678 R. S.)

"The necessity for an expenditure does not authorize the use therefor of an appropriation which is not applicable thereto." (8 Comp. 1.)

"An appropriation is properly chargeable with all the expenses necessary to accomplish the object for which it is made, unless particular items of expense are specifically provided for by some other appropriation." (4 Comp. 24; 7 Comp. 714.)

"When an appropriation is made for a specific object it is the only one applicable to that object, although there may be another appropriation which would, but for such specific appropriation, be available." (Comp. Dec. Nov. 23, 1906.)

"An appropriation made for the services of a particular fiscal year does not become available until July 1 of that [fiscal] year, but general legislation therein takes effect immediately." (Dig. Comp. Dec. 1902, p. 49.)

"An appropriation found in an annual appropriation act and made specifically for the service of a certain fiscal year is not available thereafter except in payment of expenses properly incurred, or in fulfillment of contracts properly made within the year as provided in section 3690, Revised Statutes." (1 Comp. 170.)

"No executive department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life 5/24/17.

or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month." (Sec. 3679, R. S., as amended by the act of Feb. 27, 1906.)

"No contract or purchase in behalf of the United States shall be made, unless the same is authorized by law or under an appropriation adequate to its fulfillment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, or transportation, which, however, shall not exceed the necessities for the current year." (Sec. 3732, R. S.)

The power conferred upon the War and Navy Departments by section 3732, Revised Statutes, is unaffected by section 3679, Revised Statutes. (Comp. Dec. Mar. 28, 1905.)

**934. General account of advances.**—All money placed in the hands of disbursing officers of the Navy is charged by the Treasury Department to "General account of advances" instead of to an appropriation, the appropriations not being charged until expenditure of the money for specific purposes and final audit by the Auditor for the Navy Department. This method of accounting for money withdrawn from the Treasury was established by the act of June 19, 1878, in order to consolidate the funds in the hands of disbursing officers and to reduce the total idle money so held, it having previously been required that funds be withdrawn as a charge to the various appropriations and held for the purposes of that appropriation only. Funds held under general account of advances are practically in the status of being in a branch of the United States Treasury.

The general account of advances and its subsidiary naval supply account are the most important and useful features of the general accounting system of the Navy, since by their operation the appropriation classification and the cost classification of expenditures of money and material are made simultaneously and but once, viz, upon final expenditure for new ships, additions to shore stations, maintenance, and operating expenses.

The act of June 19, 1878 (20 Stat., 167), provided:

"That the Secretary of the Navy be, and he is hereby, authorized to issue his requisitions for advances to disbursing officers and agents of the Navy under a 'General account of advances,' not to exceed the total appropriation for the Navy, the amount so advanced to be exclusively used to pay current obligations upon proper vouchers, and that 'Pay of the Navy' shall hereafter be used only for its legitimate purpose, as provided by law.

"Sec. 2. That the amount so advanced be charged to the proper appropriations, and returned to 'General account of advances' by pay and counter war- 5/24/17.



rant; the said charge, however, to particular appropriations shall be limited to the amount appropriated to each.

"Sec. 3. That the Fourth Auditor shall declare the sums due from the several special appropriations upon complete vouchers, as heretofore, according to law; and he shall adjust the said liabilities with the 'General account of advances.'"

**934a. Naval supply account.**—The naval supply account is an extension to material of the principle of advancing money from the Treasury under the general account of advances, without charge to appropriations, and is the corner stone of the modern supply system of the Navy, whereby consolidated purchase, manufacture, and storage of stock has, since 1910, taken the place of a system of maintaining separate, parallel stocks charged to the various appropriations, and held solely for the purposes of the specific appropriation under which purchased.

By virtue of the laws establishing the naval supply account money expended for the purchase or manufacture of stock materials, other than certain excepted articles, need not be charged to an appropriation, but is expended from general account of advances as a charge to the naval supply account, which is a subsidiary of general account of advances consisting of material instead of money. When issued for use, this material is charged to the appropriation concerned.

Similarly to money carried in the hands of disbursing officers, the values carried in naval supply account are in effect a part of the assets of the United States Treasury advanced to supply officers in the form of material. For this reason and in order to avoid the necessity of charging appropriations with large accumulated losses, naval supply account must be kept in prime condition by the exercise of precautions against overstocking, by conservative appraisal of repaired articles taken into the account, by systematic inventorying, and by the charging off of loss, deterioration, and obsolescence to the proper appropriations as occurring.

The deficiency appropriation act of June 25, 1910 (36 Stat. 774, 792), contained the following provisions:

"Naval supply account for the Naval Establishment. All stores on hand July first, nineteen hundred and ten, shall be charged to a naval supply account on the records of the Bureau of Supplies and Accounts, and all purchases of stock or expenditures for manufactured or repaired articles for stock at navy yards or stations, during the fiscal years nineteen hundred and eleven and nineteen hundred and twelve shall be charged to this account and be paid for from 'General account of advances.'"

"The amount so advanced during the fiscal years nineteen hundred and eleven and nineteen hundred and twelve shall be charged to the proper appropriations as these stores are consumed from stock, and when disbursements made for all other purposes are accomplished, the amounts so charged shall be returned to 'General account of advances' by pay or counter warrants: *Provided, however,* That such material as provisions, clothing and small stores, medical stores, and such other materials as the Secretary of the Navy may designate, may be purchased by specific appropriations or transferred to specific appropriations before such materials are issued for use or consumption. The said charge, however, to any particular appropriation shall be limited to the amount appropriated therefor.

"Credit shall be made to appropriations during said fiscal years nineteen hundred and eleven and nineteen hundred and twelve for the value of surveyed material taken from repairs made to ships or plant at navy yards and stations, or for stores turned in from ships, and this credit shall not be used by the bureaus to increase the amount of that appropriation, but shall be a deduction from the operating expenses of the annual appropriation concerned, subject to the same provision as stated in above paragraph."

The naval appropriation act of March 4, 1911 (36 Stat. 1265, 1279), provided:

"The permanent naval-supply fund created by the act of March third, eighteen hundred and ninety-three, as modified by the acts of June tenth, 5/24/17.

eighteen hundred and ninety-six, and March third, eighteen hundred and ninety-seven, and further increased by the acts of January fifth, eighteen hundred and ninety-nine, and February fourteenth, nineteen hundred and two, is hereby abolished, and of the sum remaining on the books of the Treasury to the credit of the said fund after the adjustment of all liabilities, the Secretary of the Treasury is hereby authorized and directed to cause the sum of one million five hundred thousand dollars transferred to the credit of said fund from the general account of advances to be returned to general account of advances, and the remainder to be covered into the Treasury; and hereafter the naval-supply account for the Naval Establishment, as created by the act of June twenty-fifth, nineteen hundred and ten, under the Bureau of Supplies and Accounts, shall govern the charging, crediting, receipt, purchase, transfer, manufacture, repair, issue, and consumption of all stores for the Naval Establishment, excepting the materials named in that act and such other materials as the Secretary of the Navy may designate: *Provided,* That the amount expended under general account of advances for the purchase and manufacture of stores and materials for the Naval Establishment shall not exceed the amount available for such purposes."

The naval appropriation act approved June 30, 1914, provided that:

"Those portions of the acts of June 25, 1910, and March 4, 1911, which create the naval supply account under the Bureau of Supplies and Accounts are hereby so modified and amended that hereafter the appraised value of all stores, equipment, and supplies turned in from ships, and ships' equipment turned in from yards or stations (except salvage), shall be credited to the current appropriations concerned, and the amounts so credited shall be available for expenditures for the same purposes as the appropriations credited; and all acts or parts of acts, in so far as they conflict with this provision, are hereby repealed.

Procedure under the foregoing acts, see G. O. 200—1916, and Accounting Bulletin Ashore No. 10.

In accordance with the above-quoted acts all stores on shore are carried under seven stores accounts, viz: The naval-supply account, the ordnance account, the survey account, the condemned-stores account, the used-material account, the provisions account, and the clothing and small-stores account. (N. I. 4821-1.)

The operation of the naval supply account extends to all ships carrying an officer of the Pay Corps, other than vessels permanently assigned as receiving ships. (N. I. 4423.)

The issue for use or consumption of stores carried in the naval-supply account results in a credit to "General account of advances (naval-supply account)" and a corresponding charge to the appropriation concerned. The transfer from a storehouse of nonconsumable stores (equipment) to a ship is an issue for use, and all other movements or issues of naval-supply account stores ashore or afloat are issues for use involving charges to appropriations, except transfers between supply officers and except the withdrawal of stores on shore for repair, or to be used in repairs or manufacture. In the excepted cases the supplies continue to be carried under the "Naval supply account."

**935. The clothing and small-stores fund.**—"The clothing fund and small-stores fund shall be hereafter consolidated and administered as a fund to be known as the clothing and small-stores fund." (Appropriation act, June 30, 1890.)

The fund is available for the purchase or manufacture of articles of clothing and small stores. It is self-sustaining, being reimbursed for all issues of articles, and being protected from loss and deterioration of stock through the fixing of issuing prices at an advance over cost prices.

Expenditures of money for labor or material are charged to the fund. The fund is credited with the value of all articles issued, and an appropriation is 5/24/17.

charged, usually "Pay of the Navy" or "Pay, Marine Corps," the major part of all issues being paid for by deductions from the individual pay accounts of officers and men of the Navy or Marine Corps. Issues for Government purposes result in a charge to the appropriation concerned. Sales for cash result in a credit to the fund and a debit to "General account of advances."

936. Titles (see also Navy classification of accounts).—"Expenditures under each of the appropriations of the Naval Establishment will be located and reported to the Bureau of Supplies and Accounts by titles, subtitles (i. e., ships or yards), and headings or accounts. The following is an outline list of the titles, viz:

## SHIP TITLES.

*Title A (No. 1).*—First cost of ships (hull, machinery, and permanent fittings).

*Title B (No. 2).*—Equipage afloat.

*Title C (No. 3).*—Cost of commission.

*Title D (No. 4).*—Repairs to ships.

*Title K (No. 5).*—Additions to ships.

*Title P (No. 6).*—Repairs to equipage.

## YARD TITLES.

*Title E (No. 7).*—First cost of navy yards (classed as industrial).

*Title R (No. 8).*—First cost of navy yards (classed as military).

*Title G (No. 9).*—Maintenance and upkeep of navy yards (industrial).

*Title S (No. 10).*—Maintenance and upkeep of navy yards (military).

## NAVAL ESTABLISHMENT TITLE.

*Title V (No. 11).*—Expense of the Naval Establishment not assignable to any yard or ship.

## STORES TITLES.

*Title X (No. 13).*—Supplies in store ashore and afloat.

*Title Z (No. 14).*—Manufacturing work in process ashore." (N. I. 4903-1.)

"Debits and credits under various titles and subtitles shall be derived from the vouchers which mark all movements or use of naval supplies or money.

"Every voucher being the subject of entry in two accounts, a debit in one and a credit in the other, it is essential that it should bear on its face the information necessary for the proper debit and credit entries in the books.

"Special attention is directed to the necessity for stating subtitles as well as the general lettered titles upon vouchers and in summaries. The title classifies the expenditure, but the subtitle is essential in order to lodge that expenditure in its proper specific account.

"Every voucher will refer to the number and to the name or letter of each of the various elements to be charged and credited, viz: Appropriation (and subhead, if any) or fund; title; subtitle (ship, yard, or station); heading (under Title A and for engineering work under Titles D and K); account (under Titles E, R, G, S, and V); and stores account from or to which stores are transferred. The numbers to be used for designating the various elements will be assigned by the Bureau of Supplies and Accounts and published to the service for those rendering accounts." (N. I. 4903-2 to 5.)

937. *Title A.*—"Title A includes the original cost or appraised valuation of ships. It shall include, in the case of a new ship, every expenditure that may properly be made a direct charge during its original construction, or, in the case of an old ship, its total appraised valuation.

"Objects of charge under Title A which are constructed at one navy yard for vessels under construction at another or at a private shipyard are not subject to invoice (credit to Title A for equipage and supplies of new vessels, see Art. I 4608-9, 10).

"All expenditures on such objects shall be made under Title A, and when ready for transfer the supply officer shall make the shipment, but shall not 5/24/17.

take them up on his books nor shall they be taken up by the supply officer or other consignee by whom they are received. They shall be under the charge of the head of the department or division concerned, and any further work thereon by the Government in order to finish such articles or to install them on board the vessel shall be an object of charge under Title A, as though the work had been continuous.

"All Title A articles and materials shall, when removed from a ship, be turned into store and taken up on the supply officer's books at an appraised value.

"The following list comprises, under general heads, such integral parts of a ship and permanent fittings or ordinarily nontransferable fixtures as shall be proper objects of charge under this title.

## OBJECTS OF CHARGE UNDER TITLE A.

## Permanent ordnance fittings:

Ammunition hoists.

Brackets for shell boxes, boring pits, loading trays, priming wires, cutlasses, small arms, etc., when secured to the ship.

Circles, deck, for pivoting guns and shields, including screws, nuts, bolts, and washers.

Circles, gun in ships' tops.

Circles, tracks, and deck sockets for torpedo tubes of all classes, including bolts, screws, hangers, securings, etc., for same.

Engines for training guns.

Hooks and hangers for rammers, sponges, etc.

Motors for turning turrets and operating ammunition hoists.

Piping of torpedo air system.

Securings for torpedo air compressors, accumulators, and separators.

Standards for torpedo directors.

Torpedo trolleys, castings, platforms, brackets, screws, and voice tubes, and securings for same.

## Hull and fittings:

Air ports.

Bells, ships'.

Blocks, fitted to trolley tracks or other permanent locations.

Blocks, anchor pendant.

Boat booms.

Coaling booms and fixed and portable metal coaling chutes.

Cranes or davits, anchor, cat, and fish, boat, torpedo.

Davits, portable.

Ensign and jack staffs.

Furniture, built in, including book shelves, wardrobe shelves, and shoe racks.

Hatch covers, gratings, and canopy frames.

Hull.

Ladders, hatch.

Lightning conductors in place.

Pipe berths.

Portable gratings and all other floor covering in place, except rugs and carpets.

Pumps, hand, fixed.

Spars in place.

Stanchions.

Standing rigging.

Tanks, oil (fitted to ship), water.

Ventilation, drainage, and other piping in place.

Ventilator cowls.

## Engines:

Engines, main and auxiliary, and appurtenances.

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**Boilers:**

Boilers, including piping and fittings.

**Auxiliary machinery:**

Air compressors, except torpedo.

Ash hoists, steam.

Blowers, forced draft.

Distilling apparatus.

Pumps, steam and electric.

Refrigerating machinery.

Steerers, steam.

Tools, machine, permanently installed (except detachable equipment).

Ventilation blowers, fixed.

Windlasses, winches, and capstans.

Engines.

**Permanent radio fittings:**

Aerials.

Ammeters, hot wire.

Condenser racks.

Condensers.

Detectors, complete.

Keys, relay.

Keys, transmitting.

Motor generators.

Motor starters, hand or automatic.

Portable radio set, complete.

Protection devices.

Receivers complete with self-contained detector and telephone.

Spark gaps.

Spark-gap ventilator sets.

Switchboards.

Switches—

Lightning.

Transfer.

Transformers—

Power.

Oscillation.

Transmitters, complete.

**Electric plant:**

Electric fixtures permanently secured, not including globes, shades, and lamps.

Generator sets, all capacities.

Searchlights, electric.

Test panels.

Wire, electric, in place.

**Interior communication:**

Bells, buzzers, and push buttons, installed.

Engine-room annunciators.

Speaking tubes.

Telephone systems (gun firing, salvo, and call bell).

**Galley fittings:**

Dish-washing machines.

**Miscellaneous:**

Fireroom timing apparatus.

Radiators, steam.

Wrenches for air ports, hatches, deck winches, and other machines under the Bureau of Construction and Repair.

Printing presses.

Submarine sending and receiving apparatus.

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(N. I. 4804-1.)

938. "Title B includes expenditures upon ships not charged under Title A, but necessary for making them manageable and habitable and serviceable as naval vessels. All charges shall be made to this title by invoice to the ship concerned when the equipage is issued from store." (N. I. 4804-2a.)

"There can be no expenditures of labor or material 'for use' to this title. New articles of equipage must be made under Title Z and the work done in the conversion account." (N. I. 4804-2b.)

"Cost of all repairs made to equipage shall be charged to Title P when repairs are attributable to use on board on a specific ship. Repairs which can not be attributed to use on a specific ship shall be charged to Title V and the appropriation concerned." (N. I. 4804-2c.)

"Title A articles intended as spares shall be invoiced to ships under Title B and carried as equipage." (N. I. 4804-2d.) If retained on shore custody receipt shall be given the supply officer afloat by the supply officer ashore. (Accounting Bulletin Ashore No. 10.)

"Whenever spare parts of an imperishable character carried under Title B, whether 'spares' for parts of the ship under Title A or 'spares' for parts of the ship under Title B, are fitted or used to replace working parts, the parts so displaced shall thereafter be regarded as the spare parts and repaired or condemned by survey as the occasion may demand." (N. I. 4804-2e.)

"Articles carried under this title which are consumed or lost shall, after survey, be charged to Title C by the Bureau of Supplies and Accounts." (N. I. 4804-2f.)

"Small articles carried on board for the purpose of replacing perishable or consumable parts of articles of 'equipage' shall not be regarded as 'spare parts,' Title B, but shall be carried under Title X and expended to Title C 'for use' on ships operating under the general supply system; on other ships such articles will be expended to Title C when issued from store (ashore)." (N. I. 4804-2g.)

"When the classification of an article is changed from B to A any items on the books will be expended as a charge to Title K. No charge to an appropriation is involved. When the classification of an article is changed from A to B it will be taken up on the books as a gain by inventory, no credit to an appropriation being involved." (Accounting Afloat Circular No. 5.)

"Torpedoes and all types of mines, while classed under Title B, when fired in war or expended in explosion by specific order of the department, may be expended without survey by quoting this paragraph on the expenditure vouchers. Under all other circumstances loss of or damage to a torpedo or mine shall be covered by survey." (N. I. 4804-2h.)

"With the exception noted in paragraph above, no articles of equipage carried on a ship's books under Title B shall be expended without survey." (N. I. 4804-2i.)

"The objects of charge under this title shall be subjects of invoice to and from supply officers, and the following are given as examples:

Antennae, radio.

Adding machines.

Ammeters.

anchors, chains, and appurtenances.

Bags, awning, coaling, hammock, etc. (except clothes).

Bake ovens.

Battery, main and secondary.

Blocks, transferable.

Boilers and machinery of power boats.

Boats.

Boat equipments, including spars and sails.

Bookcases.

Buckets.

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Bulletin boards.  
 Breakers and stands.  
 Buoys, life.  
 Bunk bottoms, canvas.  
 Cargo-reflectors.  
 Casks.  
 Chests.  
 Circuits, electric, and appendages.  
 Coils, loading, reactance.  
 Compasses, gyro, complete.  
 Covers, mast, boat, sail, gun, etc.  
 Curtains.  
 Davits, portable.  
 Dishwashing buckets, for crockery, etc.  
 Ditty-boxes.  
 Diving apparatus.  
 Dough mixers and troughs.  
 Drill-cartridges.  
 Fenders, ship.  
 Flags, ensigns, etc.  
 Furniture, and office equipment not built in.  
 Galley and range equipments (including ranges, coffee urns, steam jacketed kettles, etc.).  
 Gun equipments.  
 Gun mounts, other than turrets.  
 Hand-power machines for galley.  
 Hose, air, water, oil, and steam.  
 Instruments, nautical, musical, drawing.  
 Jacob's ladders.  
 Kettles, steam-jacketed, vegetable.  
 Keyboards.  
 Lamps, lanterns, etc.  
 Life jackets, cork, cotton, kapok.  
 Lockers, clothes, mess, vegetable.  
 Logs, Nicholson.  
 Magazine light boxes.  
 Magazine outfits.  
 Mats, anchor, cargo, collision, landing, sword.  
 Mattresses, hair, and cover.  
 Mattresses, wire.  
 Meat choppers, electric.  
 Mess outfits.  
 Mines and countermines, including tools, spare parts, etc.  
 Motors and fans, electric (portable).  
 Pillows and covers.  
 Potato peelers, electric.  
 Pumps, portable.  
 Rugs and carpets.  
 Running rigging, hawsers, towlines.  
 Safes.  
 Sails, awnings, hoods, screens.  
 Scales for weighing.  
 Scoops, air ports.  
 Scuttle butts.  
 Searchlights, acetylene.  
 Semaphore signal outfit.  
 Sewing machines.

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Signal outfits, portable.  
 Small arms and their equipments.  
 Sockets, rail, sliding, pivot, clevis, including rivets, etc.  
 Sounding rods.  
 Spare and duplicate parts of generating sets, main engines, and auxiliary machinery.  
 Spare steering-gear and boat-crane ropes.  
 Spare and duplicate parts of Title A or Title B fixtures of such a nature or value that they should not be expended without survey.  
 Splint stretchers.  
 Storage batteries.  
 Table linen.  
 Tanks, portable.  
 Tarpaulins.  
 Tents.  
 Torpedo air compressors, accumulators, and separators, etc.  
 Torpedo and mine and countermines tools, spare parts, etc.  
 Torpedoes, including tools, spare parts, etc.  
 Tubs.  
 Turret gun mounts and following attachments, viz, deck lugs, sliding gear, etc.  
 Turret gun-mount attachments, as follows—  
   Rammers, gun-firing and sight-lighting circuits, including the batteries; sight telescopes, bore sights, with all parts; dotters, sub-caliber attachments, all spare parts, tools, and accessories.  
 Typewriters.  
 Urns, coffee.  
 Water coolers.  
 Wave meters, radio.

Torpedo parts not listed in the Classification Index of Naval Stores and Material will be classified according to value, those of \$3 or more to be classified as Title B, those of less than \$3 as Title C."

(N. I. 4804-2j.)

For turning Title B articles into store, see paragraph 242-9.

939. "Title C shows the running expenses and cost and maintenance of ships in commission." (N. I. 4804-3a.)

"It shall include the pay of officers and crew; value of rations consumed or commuted; value of stationery for ship's use; supplies used in ordinary maintenance by the ship's force, such as painting, carpentering, calking, etc.; bills for pilotage, towage, canal tolls, removing ashes, etc.; coal, oil, and other supplies consumed or used in steaming, heating, lighting, and cooking; ammunition used in target practice and for other purposes; and all other expenses incidental to the maintenance of the vessel in commission." (N. I. 4804-3b.)

"Consumable supplies are classified as Title C in the Classification of Navy Stores and in the allowance books, indicating that when issued for use aboard ship they are chargeable to Title C. Such supplies when in store ashore or in store on ships having a general supply system are carried under Title X.

"NOTE.—Material used by the ship's force for repairs such as ordinarily would be made at a navy yard will be charged to Title D, K, or P, as the case may be. When necessary, special allotments should be requested from the bureaus having cognizance." (N. I. 4804-3c.)

940. Title D.—"With the exception of maintenance charges by the ship's force, all repairs to such integral parts of a ship, or ordinarily nontransferable fixtures as were objects of direct charge to the ship under Title A, shall be charged under Title D. In case of repairs to ships in commission, not at a navy yard, by other than the ship's forces, the public bills covering such repairs shall be inscribed Title D. Charges under this title shall be reported

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under the ship's name and number, and for the appropriation "Engineering," the following headings:

1. Machinery.
2. Electrical
3. Radio.

"NOTE.—For material used by ship's force in repairs to hull and fittings see note under Title C." (N. I. 4804-4.)

941. "Title K includes all expenditures on the hull or permanent fittings for changes and alterations which are in the nature of betterments or improvements.

"Charges under this title shall be reported under the ship's name and number, and for the appropriation 'Engineering,' the following headings:

1. Machinery.
2. Electrical.
3. Radio."

(N. I. 4804-5.)

942. "Title P includes all repairs to ship's equipage; i. e., articles which are enumerated on Title B allowance lists, where such repairs are occasioned by use on board ship. When in use on board ship such repairs shall be made upon request by letter of the head of the ship's department concerned, duly approved by the commanding officer of the vessel and the commandant of the yard (or industrial manager at yards where an officer is detailed as such), without the formality of a survey." (N. I. 4804-6a.) (See par. 297.)

(a) "When Title B articles are turned into store (ashore) they shall be taken up in the survey account, surveyed, and held in this account until repaired, being turned over on memorandum receipt without expenditure from the supply officer's books when sent for repairs. If not recommended for repair, or if the repairs are to be deferred, they shall be transferred to the used material account or otherwise disposed of as may be proper. The labor and material used in repairs shall be charged to the appropriation of the bureau under whose cognizance the articles were carried on board ship, Title P, and the ship on which the articles were used." (N. I. 4804-6b.)

(b) "Equipage which is to be repaired, where the repairs are not occasioned by use on board ship, shall have the labor and material charged to Title V and the appropriation concerned.

"NOTE 1.—For materials used by ship's force in repairs to ship's equipage see note under Title C." (N. I. 4804-6c.)

943. "Title V includes all expenditures made for the benefit of the naval service generally not assignable to any yard or ship. Accounts shall be maintained under this title as prescribed by the Bureau of Supplies and Accounts." (N. I. 4804-12a.)

944. "Title X includes the value of all stores, ashore and afloat, awaiting issue for use or consumption.

"On supply ships and tenders as regards stocks of material held for general issue to vessels of the fleet or flotilla, and on shore Title X embraces all equipage, Title B, and consumable supplies, Title C, in store. Except as provided in the preceding sentence, Title X afloat will comprise only consumable supplies in store awaiting issue, equipage placed aboard ship being construed as issued to Title B, consumable supplies placed aboard a vessel not operating under the general supply system being construed as issued to Title C, and medical stores placed aboard ship being construed as issued to Title C.

"Title X stores ashore shall be carried under one of the following accounts: Naval supply account, Ordnance account, Survey account, Used material account, Condemned stores account, Provisions account, Clothing and small stores account, and Medical stores account.

"Title X stores afloat shall be carried under one of the following accounts: Naval supply account, Ordnance account (gunnery officer), Ordnance account (supply officer), Provisions account, Clothing and small stores account, and Ships' store account." (N. I. 4804-13.)

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## Section 59.—ACCOUNTS AND RETURNS.

NOTE.—Inspection of accounts, see par. 45; loss of accounts, see par. 78.

951. **Purposes of ship accounts and returns.**—1. *Purposes of accounts.*—(a) Adjustment of obligations to which the Government is a party. (b) Ensurance of legality and regularity in the management of public funds and public property. (c) Preparation of statistical information needed for administrative purposes.

2. *Purposes of returns.*—(a) Lodgment in the Navy and Treasury Departments of documents pertaining to Navy transactions. (b) Substantiation of entries appearing in the accounts of disbursing or supply officers. (c) Lodgment of statistics in the controlling accounts of the Navy.

952. **Ship accounts.**—1. *Property accounts.*—The account of an officer responsible for property is chargeable with the value of stores received by him, from whatever source, for the use of the Navy, and should receive credit for the value of all public property expended by him. Each transaction must be shown to have been in accordance with law and regulation, and the facts must be substantiated in required form to the satisfaction of the Bureau of Supplies and Accounts. Illegal credits claimed by an officer in his account with the United States are, if resulting in loss, chargeable to him, upon certificate of the Paymaster General. (See pars. 281, 282.)

2. *Money accounts.*—The supply officer's account with the Government is chargeable with funds received by him, from whatever source, for the use of the Government, and should receive a credit for all public funds expended by him. Each transaction must be shown to have been in accordance with law and regulation, and the facts must be substantiated in required form. The interests of the Government require that the supply officer maintain a detailed account of all obligations affecting the Government on one hand and a public creditor or public debtor on the other hand, and that he submit legal evidence of all transactions involved in such relations. The public bills, pay rolls, and vouchers comprising such records and evidence are rendered to the Auditor for the Navy Department for examination as to their correctness and to substantiate credits claimed by the supply officer in his account with the United States. Irregular, erroneous, or unsupported entries in the individual accounts or in the supply officer's account with the United States are chargeable to him on certificate of the Auditor for the Navy Department. (See par. 921 et seq.)

953. **Falsification of accounts or returns.**—"Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever, with like intent, shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person, any moneys, or securities, shall, with like intent, make a false report of such moneys or securities, or whoever, with like intent, shall aid or abet any such officer, clerk, agent, or other person in

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so doing, shall be fined not more than \$5,000, or imprisoned for not more than ten years, or both." (Act approved Mar. 4, 1911.)

**954. Accounting periods.**—The fiscal year of the United States begins on July 1 and ends on June 30 of the following calendar year, the fiscal year taking its designation from the calendar year in which it ends. Accounting periods are, in general, the four quarters of the fiscal year, and are as exemplified below:

Date.	Designation.	Brief designation.
July 1, 1914 to Sept. 30, 1914.....	First quarter fiscal year 1915.....	First quarter 1915.
Oct. 1, 1914 to Dec. 31, 1914.....	Second quarter fiscal year 1915.....	Second quarter 1915.
Jan. 1, 1915, to Mar. 31, 1915.....	Third quarter fiscal year 1915.....	Third quarter 1915.
Apr. 1, 1915, to June 30, 1915.....	Fourth quarter fiscal year 1915.....	Fourth quarter 1915.

"In the indication of accounts and vouchers, the preparation of warrants and departmental blanks, the payment of salaries, and all other business of the department in which it may be necessary to divide or make mention of the quarters, the foregoing shall be observed." (N. I. 4911-2.)

Certain accounting takes cognizance of the calendar month as an accounting period. (See par. 964.) Returns shall be rendered at the close of accounting periods according to detailed instructions laid down in this manual. At the end of each quarterly or monthly accounting period, accounts which have been open for only a fractional period must be covered by returns in the same manner as if the periods had been complete; accounts closed before the end of a period on account of detachment or otherwise must also be covered by returns, except returns pertaining to the general supply system. (See par. 304.)

When requests are submitted for merging returns for small fractional periods with the returns for the next period separate authority must be obtained from the auditor and from the Bureau of Supplies and Accounts for the returns under their respective cognizance. A fractional period ending June 30 can not be merged with a period beginning July 1, owing to difference in fiscal year.

**955. Necessary blanks must be kept on hand.**—They are obtainable from the supply officer, navy yard, Washington, D. C., on requisition prepared on S. & A. Form No. 173, or on the Asiatic Station, from the supply officer, Cavite, P. I. Requisitions should be limited to six months' supply. Supply officers should provide themselves with a list of S. & A. forms (Bulletin No. 2) from which to prepare requisitions. "In the absence of printed forms they shall prepare the required returns in typewriting or in script." (N. I. 5205.)

**956. Limit of time allowed for rendition of returns** is as follows: Monthly returns, within 10 days after expiration of month; quarterly returns, within 20 days after the expiration of the quarter; final returns, within 20 days; except that "Supply officers of tenders to torpedo boats and submarines will render the above (Title B) returns within 45 days after the expiration of the quarter." (N. I. 4854-6.) Other returns immediately.

**957. Delinquency in rendition of returns to the Treasury Department** must be explained in the letter transmitting them. (See par. 902.)

**958. Packing of returns.**—"The returns must be arranged in separate packages for the different bureaus and offices requiring them." (N. I. 4923-2.)

"The exterior of each package must be indorsed so as to show the nature of its contents and by whom sent and must be fully addressed for its ultimate destination." (N. I. 4923-3.)

"All returns for the Bureau of Supplies and Accounts shall be forwarded unfolded and laid flat in heavy 10 by 15 inch envelopes." (N. I. 4923-6.)

Quarterly returns for the Bureau of Supplies and Accounts shall be packed as follows:

One package shall be made of the provision return, clothing and small-stores balance sheet, the ship's store balance sheet, statement of ship's store profits, with all vouchers pertaining to each.

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One package shall be made of the quarterly account current, schedule of disbursements, and pay-roll summary.

One package shall be made of the returns of general supplies and equipage and all vouchers pertaining thereto. (S. A. M. 1693.)

Each of these packages shall be plainly marked on the outside so as to indicate the returns and other papers contained therein. (The weight of a package must not exceed 4 pounds if mailed under frank; on packages sent via parcels post exceeding 4 pounds postage must be paid.)

"Envelopes will be addressed to the Bureau of Supplies and Accounts, Navy Department, Washington, D. C. In the lower left-hand corner envelopes will be marked 'Accounting Section,' except in the following cases:

Request for allotment of funds (S. & A. Form 165).

All coal, fuel oil, and gasoline reports.

Surveys, except when forwarded as vouchers.

No form less than 10 by 15 inches will be folded." (Accounting Bulletin Ashore No. 25.)

**959. Dispatch of returns and letters of advice.**—"A supply officer shall forward his accounts and returns direct, and immediately afterwards, in each case, inform the commanding officer of the ship, in writing, of the fact. Such report shall be forwarded by the commanding officer to the commander in chief for filing in the office of the fleet paymaster. A copy of the quarterly account current shall be forwarded to the commander in chief for the fleet paymaster." (N. I. 4923-1.)

"If the returns for any bureau should be found too bulky to be sent through the mails, they may be divided and numbered, and so referred to in a letter of advice. Should it be considered safer or more economical to forward them by express, they may be so forwarded, and the letter of advice only sent by mail." (N. I. 4923-4.)

Care should be exercised in forwarding returns that envelopes are of proper quality to guarantee safe delivery.

"The expense of transportation of the accounts of disbursing officers must be prepaid." (N. I. 4923-5.)

"Officers when serving abroad shall not send returns or other small official packages by express unless absolutely necessary; but when so sent, all parties concerned shall be advised. Such express packages intended for the department or any official thereof on or near the east coast of the United States shall be sent care of the United States dispatch agent, New York." (N. I. 5205-2.)

**960. General supply returns.**—

Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
20	Report of expenditures from N. S. A.	S. & A. and each bureau concerned.	Original to S. & A.; copy to bureaus concerned.	Quarterly.....	322-6
58	Balance sheet, equipage, B (one for each ship's department concerned).	S. & A.....	Original.....	.....do.....	321-1
69	Quarterly transfer statement, N. S. A. credits.	.....do.....	In duplicate.....	.....do.....	322-5
71-L	Invoices, receipt or expenditure (short and long).	.....do.....	One.....	.....do.....	425 b
80	Quarterly statement of mess outfits.	.....do.....	Original.....	.....do.....	305
147	Abstract of vouchers (both "receipt" and "expenditure").	.....do.....	.....do.....	.....do.....	321-2
154	Reports of survey.....	.....do.....	.....do.....	.....do.....	241
157a	Class balance sheet (Title X).....	.....do.....	.....do.....	.....do.....	322-4
157b	Balance sheet, N. S. A., stores.....	.....do.....	.....do.....	.....do.....	322-1
157c	Balance sheet (ordnance stores, etc.).....	.....do.....	.....do.....	.....do.....	322-1

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Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
222	Transfer statement (inscribed "Regular," with original and one copy of invoices).	S. & A.....	In duplicate.	Quarterly.....	322-7
315	Report of work afloat.....	Bureau concerned and S. & A.	Original to bureau concerned; duplicate to S. & A.	.....do.....	323
Letter.	Articles of athletic outfit transferred.	S. & A.....	Original.....	When ship goes out of commission.	305
Letter.	Receipt from supply officer of a yard for books and records of general supply system.	.....do.....	.....do.....	.....do.....	81
Letter.	Reports of typewriters, computing machines, and cash registers in use.	.....do.....	In duplicate.	Semiannually (Oct. 1 and Apr. 1).	324
140	Balance sheet of provisions (cargo), with all receipt and expenditure vouchers and abstracts.	.....do.....	Original.....	Quarterly.....	(N. I. 5223-9a.)

## 961. Provision returns.

Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
27	Monthly ration memorandum..	S. & A.....	Original.....	Quarterly.....	425i
29	Provisions sold to messes.....	.....do.....	.....do.....	.....do.....	425g
30a	Requisition and invoice.....	.....do.....	One.....	.....do.....	332-1
36	Provision return.....	.....do.....	Original.....	.....do.....	425
36a	Statement of over and under issues of provisions (with Form 36).	.....do.....	.....do.....	.....do.....	396
45	Ration record (from ships not carrying supply officers).	.....do.....	.....do.....	Monthly.....	82-4
51a	Memorandum copies public bills (accompanying Form 36).	S. & A. and S. O. of yard concerned.	One.....	Quarterly.....	673-16
71	Invoice of engineer and dynamo force rations (with Form 36).	S. & A.....	Original.....	.....do.....	425d
71	Invoices (receipt and expenditure with Form 36).	.....do.....	One.....	.....do.....	425d
147	Abstract of receipts and expenditures.	.....do.....	Original.....	.....do.....	425
153-154	Survey reports.....	.....do.....	.....do.....	.....do.....	425h
Letter.	C. O. order, issues to marine supernumeraries (with Form 36).	.....do.....	.....do.....	Quarterly (when occurring).	425e
Do...	C. O. order, issues to supernumeraries not entitled to pay (with Form 36).	.....do.....	In duplicate.	.....do.....	425i
Do...	C. O. order, issues to officers.....	.....do.....	One.....	.....do.....	425n

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## 962. Clothing and small stores returns. (Pack with provision returns.)

Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
37	Balance sheet.....	S. & A.....	Original.....	Quarterly.....	446-4
51a	Public bills (memorandum copy).	.....do.....	One.....	.....do.....	673-16
71	Invoices (receipt or expenditure)	.....do.....	.....do.....	.....do.....	439 et seq.
143a	Issues and inventory.....	.....do.....	Original.....	.....do.....	433
153-154	Survey reports.....	.....do.....	.....do.....	.....do.....	435
222	Transfer statement (inscribed "P. & C." accompanied by original and one copy invoices).	.....do.....	In duplicate.	.....do.....	446
83	Report * * * clothing and S. S.	P. & C. Dept.	Original.....	Jan. 1 and July 1.	446-3

## 963. Ship's store returns. (Pack with provision returns.)

Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
51a	Public bill (memorandum copies with Form 234).	S. & A.....	One.....	Quarterly.....	673-16
55	Ship's store profits.....	.....do.....	Original.....	.....do.....	474
71	Invoices (receipt or expenditure)	.....do.....	One.....	.....do.....	470
143	Certified inventory.....	.....do.....	Original.....	.....do.....	472
222	Transfer statement (accompanying by original and one copy of invoices).	.....do.....	In duplicate.	.....do.....	322-7
234	Balance sheet.....	.....do.....	Original.....	.....do.....	472

## 964. Disbursing returns.

Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
40	Abstract of deposits.....	Auditor.....	Original.....	Monthly (on the 1st).	748
21a	Schedule of disbursements.....	S. & A.....	One.....	Quarterly.....	906
51a	Public bills, memorandum copy.	.....do.....	.....do.....	.....do.....	673-16
233a	Public bills, rations commuted.	.....do.....	.....do.....	.....do.....	679
268	Schedule of transportation requests and meal tickets.	.....do.....	Duplicate...	Semi-monthly.	520
268a	Schedule of transportation requests and meal tickets (pink copy).	Navigation...	One.....	.....do.....	520
1	Pay rolls, officers and crew (with all supporting vouchers and pay and clothing receipts for unsigned accounts).	Auditor.....	Original.....	Quarterly.....	904
7	Pay roll, index.....	.....do.....	.....do.....	.....do.....	904
21	Account current (with vouchers).	.....do.....	.....do.....	.....do.....	903
21a	Schedule of disbursements.....	.....do.....	.....do.....	.....do.....	906
51	Public bills, original (with dealers' bills, "firsts" of requisitions, accepted proposal, etc.).	.....do.....	.....do.....	.....do.....	671
80	Quarterly statement of mess outfits (to accompany account current when excess breakage has been collected).	.....do.....	One.....	.....do.....	305

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Form No.	Name of form.	To whom sent.	How many copies.	How often sent.	See paragraph.
233	Public bills, rations commuted (supported by C. O. order).	Auditor.....	Original....	Quarterly....	679
246	Pay roll recapitulation.....	do.....	do.....	do.....	904
N. M. C. 433	Pay roll (marines).....	do.....	do.....	do.....	961
N. Nav. 25 or letter.	Copy of ship's complement.....	do.....	One.....	do.....	904
320	Statement of accounts of deceased persons.....	do.....	Original....	When occurring.....	791
18	Account of sale, bill of exchange.....	do.....	do.....	do.....	559
Letter.	Report of funds deposited to credit of United States.....	do.....	Original....	do.....	911-4
Letter.	Report of balances.....	do.....	do.....	June 30.....	910
Letter.	List of officers.....	Bureau of Navigation.....	do.....	On going out of commission.....	911-5
13	Analysis of pay by ranks and ratings.....	S. & A.....	do.....	Quarterly and upon detachment.....	906
21	Account current.....	do.....	One.....	do.....	903
21a	Schedule of disbursements.....	do.....	do.....	do.....	906
51b	Public bills, fuel (memorandum copy, cost section).....	do.....	do.....	Quarterly.....	679
61	Pay-roll summary.....	do.....	Original....	do.....	907
18	Account of sale (bill of exchange).....	do.....	One.....	When occurring.....	559
Letter.	Report of deposit of funds to credit of United States.....	do.....	do.....	do.....	911-4
21	Account current (for fleet paymaster).....	Commander in chief.....	do.....	Quarterly.....	903
51a	Public bills (memorandum copies).....	do.....	do.....	When occurring.....	673
233a	Public bills (rations commuted).....	do.....	do.....	do.....	679
16	Letter of advice.....	Foreign fiscal agents.....	Original....	When negotiating bill of exchange.....	558
17	do.....	Navy Department.....	do.....	do.....	558
6	Allotment granted.....	Navy disbursing officer, (Navy Department), Washington.....	do.....	When occurring.....	722
11	Allotments expiring by limitation.....	do.....	do.....	do.....	720
12	Allotments discontinued.....	do.....	In duplicate.....	do.....	720
.....	Canceled checks and lists thereof.....	do.....	do.....	Quarterly.....	622
Letter.	Account of sale condemned stores.....	do.....	Original....	When occurring.....	227
Letter.	do.....	S. & A.....	Duplicate.....	do.....	227
1042	Income tax withheld.....	Collector of Internal Revenue, Baltimore, Md.....	One.....	Annually between Jan. 1 and Mar. 1.....	850
List.	"Exchange for cash" checks.....	Auditor.....	Original....	Quarterly and upon detachment.....	27
List.	First and last checks drawn during quarter.....	do.....	do.....	do.....	628

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NOTE.—In so far as practicable the subject treatment both as to sections within a chapter and paragraphs within a section is as follows: First, general principles, definitions, classifications, authorizations, etc., followed by a chronological arrangement of details, i. e., preparatory steps in the order in which they arise; duties current when carrying money, material, or accounts; and dispositions.

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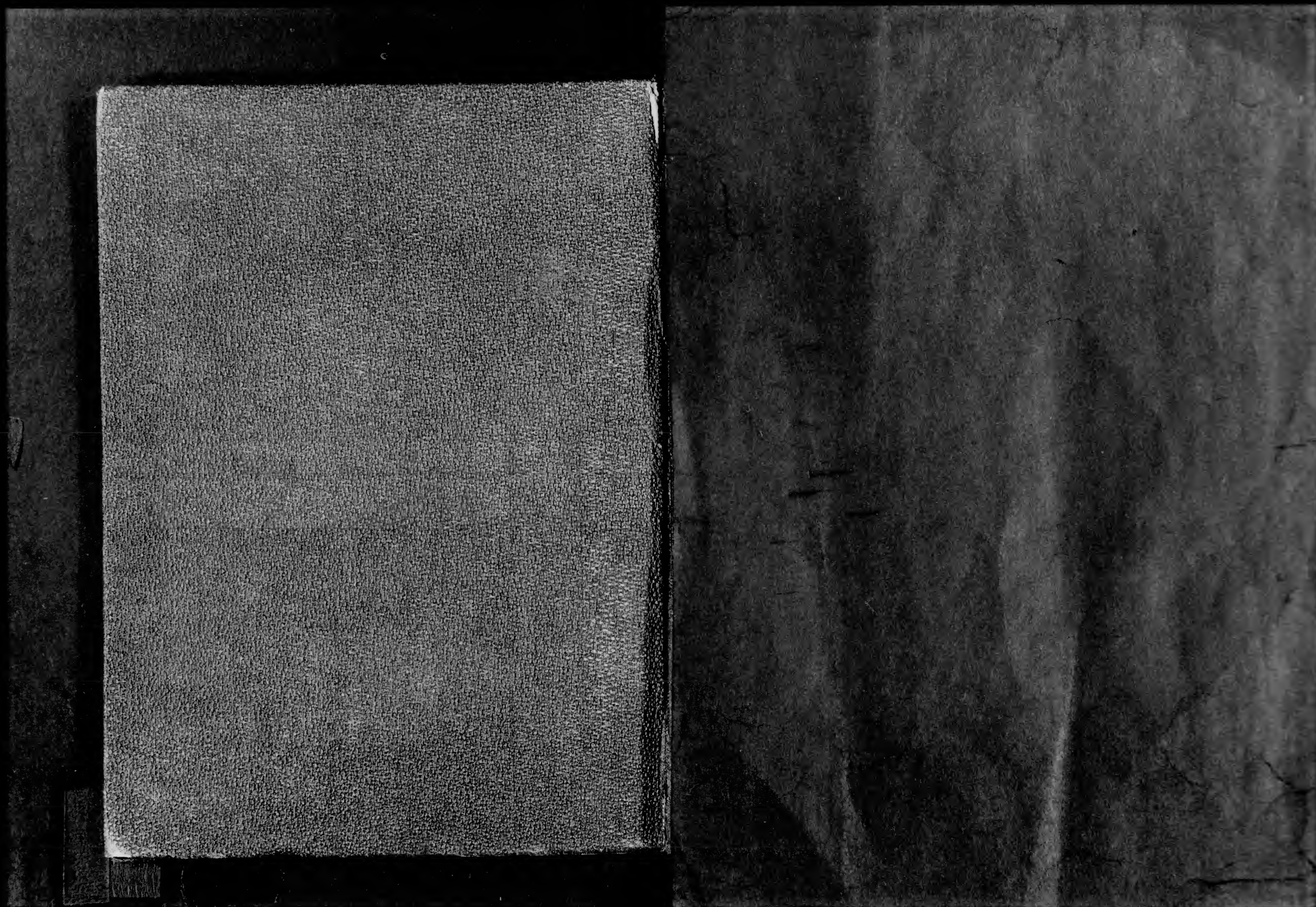
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